1. Sustainability Report

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Preamble

A word from the Head of Sustainability & Corporate Social Responsibility

Axelle Lemaire

Head of Sustainability & Corporate Social Responsibility

"Tying Sopra Steria's corporate project to sustainability and resilience imperatives drives value creation."

Sustainability: Key to trusted digital services

Amid a geopolitical environment characterised by unprecedented instability, 2025 brought some sudden, major movements. The global landscape polarises, with the *truth* increasingly blinding into the *falsehood* in the flow of information, another planetary boundary being crossed, diversity, equity and inclusion policies being openly called into question. At the same time, the real promise and astonishing acceleration of artificial intelligence is becoming increasingly apparent. The upgrade in technological sophistication is so rapid that questions over its economic, financial, social and environmental impacts remain unresolved. These evolutions are redefining the conditions for value creation, the context in which economic actors operate, and raising questions about their ability to steer a responsible course. Such a context compels self-reflection.

Sopra Steria Group has lived up to its commitments as regards sustainability performance. The Company is focused on long-term development, takes into account positive and negative externalities arising from its activities and fully embraces its social responsibility. We are steadily realising our ambition of becoming a trusted, independent alternative in the digital technology sector. We therefore firmly believe that tying Sopra Steria's corporate project to sustainability and resilience imperatives drives value creation. This approach also reinforces the relevance of our differentiated positioning and our competitiveness in the European market.

The close ties between digital sovereignty and sustainability are becoming clearer: sustainability, energy efficiency, the circular economy, contributing to vitally important sectors, providing essential public services and maintaining a regional presence are all responses to the risk of dependencies and new vulnerabilities. In this way, the Group is endeavouring to integrate sustainability performance into the action areas set out in its strategy, one step at a time.

Sustainability in action

In 2025, Sopra Steria backed up its words with action, deepening its efforts to optimise sustainability performance despite a particularly challenging economic environment. The Group delivered the improvements set out the previous year - year 1 of the CSRD - balancing short-term operational challenges with longer-term social and environmental goals.

The results speak for themselves. The financial year 2025 brought significant progress. We are working to make the development of responsible digital technology a tangible element of Sopra Steria's positioning, reflected in employee training, commitments to our clients and the Group's ambitious drive for certification.

Partnerships on cybersecurity and digital sovereignty are multiplying. Our carbon reduction efforts have been translated into structured action plans across all entities. At the same time, we continue to improve our HR principles and processes to better support our employees which is essential to collective performance and commitment. The gender equality programme had been rolled out. Group is harnessing AI in all its facets: functional, operational and commercial. We are investing in upskilling our engineers and measuring the environmental impact of our language models, refusing to succumb to blind techno-optimism. Our new solidarity policy – whose mission is to "support disadvantaged young people and their families in navigating their day-to-day digital life" – has enabled many employees to get involved during their working time to support non-profits working for the public good.

Sustainability for the long haul

There is still progress to be made, notably to create more opportunities for women in the Company, particularly in executive positions. Respecting the transparency envisioned by European regulations, with the clarity that guides our decisions, we know we can count on our employees to be drivers of change and sustainable transformation. The Chief Sustainability Officers who are now in place across all our geographies and subsidiaries help us navigate the roadmap orchestrated by the Group.

This year, Sopra Steria is once again reaffirming its priorities, underpinned by a combination of digital technology, long-term development and sustainability performance. This second Sustainability Report highlights both our renewed commitments and how far we have come in achieving them. Rest assured: we still have a long way to go. The current environment only strengthens our determination to keep moving forward.

Climate change and circular economy

Sopra Steria recognises that the digital transformation and growing uptake of technologies can go ahead only if the impacts and challenges related to climate change and environmental protection are properly addressed

Our priorities: what and why

Climate change mitigation and adaptation

Pursue climate change mitigation and adaptation across all the Group's activities. Mitigate greenhouse gas emissions from these activities. Reduce the physical risks related to climate change, as well as the other risks identified (compliance defect given the increasing regulation, market and reputational risks arising from a loss of competitiveness).

#environmentalimpact #risk

Resource and waste management

Optimise resource use, manage the life cycle of resources and responsibly manage waste. Curb the risks of a digital resource shortage for the Group and reduce its contribution to the environmental and social impacts related to its purchases.

#environmentalimpact #risk #opportunity

Group policies and programmes

- Climate policy, including:
  - Transition plan
  - Adaptation plan
- Resource and waste management policy

Key action plans in 2025

- **Sustainable procurement: Conducting in-depth analysis of the carbon footprint of purchases**
- **Energy efficiency and renewable energy: Quarterly monitoring of energy consumption and action taken by entities**
- **Sustainable transport: Launch of the Group's Sustainable Transport Plan and addition of a specific criterion to the Group Performance Index and to managers' variable compensation**
- **ISO 14001: Continued certification of the Group's major sites, particularly in France**
- **Employee awareness: Roll-out of e-learning courses about sustainable transport and ISO 14001**
- **Climate change adaptation: Analysis and identification of major physical risks**
- **Responsible digital technology: Improving the lifespan of IT equipment**

Targets

-54%
Reduction in Scope 1 and 2 GHG emissions
in 2030 relative to 2019

-37.5%
Reduction in Scope 3 GHG emissions
in 2030 relative to 2019

70%
Employees working at ISO 14001 sites
by year-end 2026

30%
Reuse rate for laptop computers in France

100%
Recovery of WEEE and paper and cardboard waste by 2030

Metrics for 2025

-64.6%
Reduction in Scope 1 and 2 GHG emissions
relative to 2019
(CSRD requirement E1-6)

-33.2%
Reduction in Scope 3 GHG emissions
relative to 2019
(CSRD requirement E1-6)

69%
Proportion of employees working at ISO 14001 sites

41%
Reuse rate for laptop computers in France

99.8%
Recovery of WEEE and paper and cardboard waste
(as required by CSRD E5-5)

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S1

Sopra Steria employees

Sopra Steria puts the well-being and working conditions of its employees as a whole at the centre of its business model, because they are a priority for the Group's sustainability performance.

Our priorities: what and why

Priority placed on training and skills

Support employee career development while enabling the Group to deploy its business strategy and more effectively attract and retain talent.

Ensure systematic and rapid upskilling, especially in AI.

#employeeimpact #risk #opportunity

Employee protection and trust

Ensure a healthy work-life balance for all. Provide employees with opportunities for development.

Prevent all forms of discrimination and harassment.

Support a safe and respectful working environment and management styles.

#employeeimpact #risk #opportunity

Equal opportunities and diversity

Ensure equitable access to career development opportunities for all, particularly promotions.

Underpin the efficiency of the Group's teams and comply with regulations, amid a gender gap that is particularly acute in the digital sector.

#employeeimpact #risk #opportunity

Social dialogue

Organise and promote constructive, high-quality dialogue with employee representatives, allowing them to express their expectations and air any grievances.

Limit risks of tense labour relations and breakdown in trust.

#employeeimpact #risk #opportunity

Group policies and programmes

- Policy related to human resources (training, employee protection and trust, equal opportunities)
- Recruitment policy
- Gender equality programme

Key action plans in 2025

- **Artificial intelligence: new training programmes by business and service line**
- **Roll-out of the GoFluent language learning platform**
- **Gender pay gap: development of a method for tracking any pay gaps (see p. 81)**
- **Listening process and employee satisfaction: coordinated launch of the Great Place To Work® survey across the Group, addition of CSR criteria to the survey, identification of strengths and areas for improvement**
- **International professional mobility: preparation and deployment of a specialised programme**
- **Collective bargaining agreements: formal agreements reflecting the business strategy**

Targets

35 h
Average training time per employee per year
2026-2028

22%
Proportion of women in the 3% most senior positions
2024-2025

Maintain
effective social dialogue
2026-2028

Rank
in the European and global
Great Place To Work®
2026 rankings

Metrics for 2025

25.1 h
Average training time per employee
(CSRD requirement S1-13)

22.4%
Proportion of women in the 3% most senior positions
(CSRD requirement S1-9)

75.2%
Percentage of employees covered by collective bargaining agreements
(pursuant to the CSRD criteria, requirement S1-8)

71%
Overall satisfaction rate for Great Place To Work®

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Communities

Sopra Steria embraces its role as a responsible, committed corporate citizen, implementing solidarity initiatives for local communities and maintaining a sustained regional presence, thereby advancing a fairer and more inclusive digital society.

Our priorities: What and why

Solidarity and volunteering

Support disadvantaged young people and their relatives in their digital lives: Help local communities through solidarity initiatives, notably in the areas of digital education and digital inclusion.

#impact

Regional presence

Contribute to the development and resilience of the local regions in which the Group operates. Support socioeconomic development and regional momentum.

#impact

Group policy and programme

- Solidarity and volunteering policy
- Programme in support of regional presence

Key action plans in 2025

- Financial Philanthropy: Launch of the first international Sustain.forGood call for projects
- Employee Corporate Volunteering: Organisation of the annual International Volunteer Days campaign
- Advocacy: Preparation of a study on supporting young people from the child welfare system in the digital age
- Support for local educational structures, protection of young people and integration via partnerships
- Development of regional centres of expertise
- Development of digital solutions for local authorities and participation in research and development

Targets

10%
Proportion of employee volunteers
between 2026 and 2028

Digital inclusion

Facilitating access to equipment, connectivity and basic skills for young people and their relatives

Digital education

Contributing to awareness and championing a culture of responsible digital technology

Metrics for 2025

75,535
People supported through solidarity initiatives

1,508+
Number of employee volunteers, 67% of whom participated during working time

295
Non-profit organisations supported

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Consumers and end-users

Sopra Steria partners with major public- and private-sector clients to advance their digital transformation agenda, ensuring continuity of essential public services.

Our priorities: what and why

Contribution to essential public services

Contributing to the continuity, transformation and quality of essential public services. Mitigating risks arising from the actual or perceived failure of digital services in connection with a vital, urgent or sensitive service for the client or end-users.

#societalimpact #risk #opportunity

Group programme

Programme delivering essential public services by vertical market

Key action plans in 2025

- **Support for sensitive and/or essential activities for users by maintaining innovative expertise, methods and solutions in strategic sectors, such as:**
  - Health, Tax, Public Sector
  - Defence, Security, Space
  - Transport
  - Energy and telecommunications
- **Development of solutions for major public clients, such as:**
  - Ministry of Health, Home Office, Ministry of Justice (United Kingdom)
  - Ministry of Education, Ministry of the Armed Forces (France)
  - Public transport operator LETEC (Wallonia, Belgium)
  - Municipal electricity company (Gothenburg, Sweden)

Targets

Sopra Steria continues to roll out specific programmes in each of the verticals and countries covered, aimed in particular for operators of vital importance, with the goal of safeguarding continuity of those digital services regarded as essential for the public and user satisfaction. There are no quantitative targets for this priority.

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Business conduct and compliance

Sopra Steria commits to robust governance and exemplary stewardship in the conduct of its business: complying with all applicable regulations, upholding rigorous ethical standards and fostering responsible relationships across its entire value chain.

Our priorities: what and why

Business conduct and compliance

Keep a tight grip on business ethics and compliance Group-wide. Prevent breakdowns in communicating the Group's culture and ethical practices. Prevent reputational and/or financial loss arising from failure to comply with anti-corruption laws.

#risk #opportunity

Vigilance plan and due diligence

Identifying and preventing the risks to human rights and fundamental freedoms, health and safety and the environment. Be recognised for compliance and ethics programmes that support economic development for the Group and its clients

#risk #opportunity

Group policies and programmes

- Corporate culture, Code of Ethics
- Prevention of corruption and influence peddling
- Protection of personal data
- Tax transparency
- Other regulations

Components

- Mapping of specific risks
- Assessment of suppliers and subcontractors
- Procedures covering inherently risky operations
- Awareness and training
- Vigilance plan
- Whistleblowing procedure

Targets for 2025

≥90%
Proportion of employees trained in compliance issues

≥80%
Target expenditure covered by a positive EcoVadis assessment (>45/100)

≥80
EcoVadis Ethics score

Continuous improvements to compliance programmes

Metrics for 2025

90%
Mandatory e-learning course completion rate

73%
Percentage of 2025 target expenditure covered by a positive EcoVadis assessment (>45/100)

88/100
Sopra Steria's EcoVadis Ethics Score

0
Confirmed corruption incidents
(CSRD requirement G1-4)

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Matters specific to Sopra Steria

Sopra Steria champions trusted technologies and digital services helping to build a resilient economy and sustainable future.

Cybersecurity and digital sovereignty

Maintain a secure environment in which information can be used and stored in complete security. Maintain the confidentiality, integrity, availability and traceability of data. Prevent the risks of sensitive data being disclosed through cyberattacks as a result of a direct or indirect failure of the Group. #impact #risk #opportunity

Developing responsible digital technology

Help to forge digital technology that grasps and moderates its environmental and social impacts, especially as regards AI. This entails embracing digital accessibility standards, as well as client needs regarding the sustainability transition of their own model. #impact #risk #opportunity

Group policies and programmes

- Information security
- Protection of personal data
- Responsible digital technology

Components

- Group Cybersecurity Business Line, an entity specialised in cybersecurity
- Data4NuclearX, a data interchange platform for nuclear industry partners
- SENSEE, an end-to-end cyberattack detection and response system
- Acceleration in familiarisation with responsible digital technology and training courses on sustainable design
- Application for "Numérique Responsable" (responsible digital technology) Level 2 certification in progress
- Contribution to the ecosystem through the open-source development of IT and AI impact evaluation tools

Targets

External assessment of information security and protection...

Maintain a Security Score Card score above the information services sector average and a CyberVadis score of at least 795 in 2025

...and application for Numérique Responsable

Metrics for 2025

+7 points

Number of points (out of 100) above the IT services sector average

985

CyberVadis score in 2024

10,296

Number of employees made aware of issue or trained in sustainable design

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1. General information

1.1. Strategy

Sopra Steria's sustainability approach is underpinned by the Company's mission: "Together, building a positive future by putting digital to work for people".

As Europe's leading digital services provider, the Group believes it has a responsibility to help build a secure future, where digital transformation is achieved sustainably. To this end, it seeks to lay the groundwork for a more energy-efficient, trust-based and committed digital world:

- More energy-efficient, to control the growing impacts of digital technology;
- Trust-based, to innovate for the benefit of all;
- Committed, to serve society and promote digital inclusion.

This drive for continuous improvement is punctuated by specific initiatives and driven by employees' expertise and commitment. The sustainability initiatives described in this chapter help ensure that the Group is attractive and resilient, both now and over the long term. Sopra Steria thus stands out for its ability to combine digital excellence, a deep understanding of sector-specific client priorities, and sustainability performance.

1.1.1. STRATEGY, BUSINESS MODEL AND VALUE CHAIN **[SBM-1]**

Strategy

As the Group has grown and technology has become increasingly important, Sopra Steria has become convinced that its sustainability performance forms a central marker of its positioning and its value proposition.

Sopra Steria has positioned itself on the market as a trusted independent operator. In the face of global tech giants, the Group is harnessing sustainable technological transformation to address its clients' industrial, societal and environmental challenges.

Sopra Steria's Board of Directors has progressively approved sustainability-related strategic priorities in order to solidify this positioning. These strategic priorities are presented in Section 5.3 of Chapter 1, "Business and strategy overview", of this document.

The Group is committed at the highest level to its goal of making all reasonable and necessary efforts to better integrate sustainability into its strategy. To this end, in 2024, the Group launched a two-step approach to:

1. Integrate sustainability performance into strategic action areas. These action areas are presented in Section 5.3 of Chapter 1, "Business and strategy overview", of this document;
2. Monitor the relationship between strategy and sustainability performance to support and accelerate projects deemed high priority for sustainability performance and/or financial performance. This approach is detailed in Section 1.1.3.2 of this chapter.

Business activities

Sopra Steria is recognised for its leadership in its activities and range of solutions as a digital services company. Details of the Group's business and solutions are presented in Section 4.1 of Chapter 1, "Business and strategy overview", of this document.

Client markets and geographies

Sopra Steria's core value proposition is fundamentally linked to its knowledge of the main markets and on its ability to apply and adapt its expertise to the geographical and cultural environments of its key accounts in Europe.

This regional and sectoral presence is clearly reflected in Sopra Steria's organisational structure. The Company has introduced verticals, which are responsible for developing expertise and adapting activities for its clients' sectors. These verticals are adapted to local organisations and realities at each of the Group's 164 sites across nearly 3 countries.

Sopra Steria's business sectors and verticals are presented in more detail in Section 4.2 of Chapter 1, "Business and strategy overview", of this document..

Operating model

Sopra Steria Group has undergone a transformation process supported by a unified and transformative new operating model. The target operating model is based on seven pillars, guided by strategy, corporate culture and the drive to continuously improve performance:

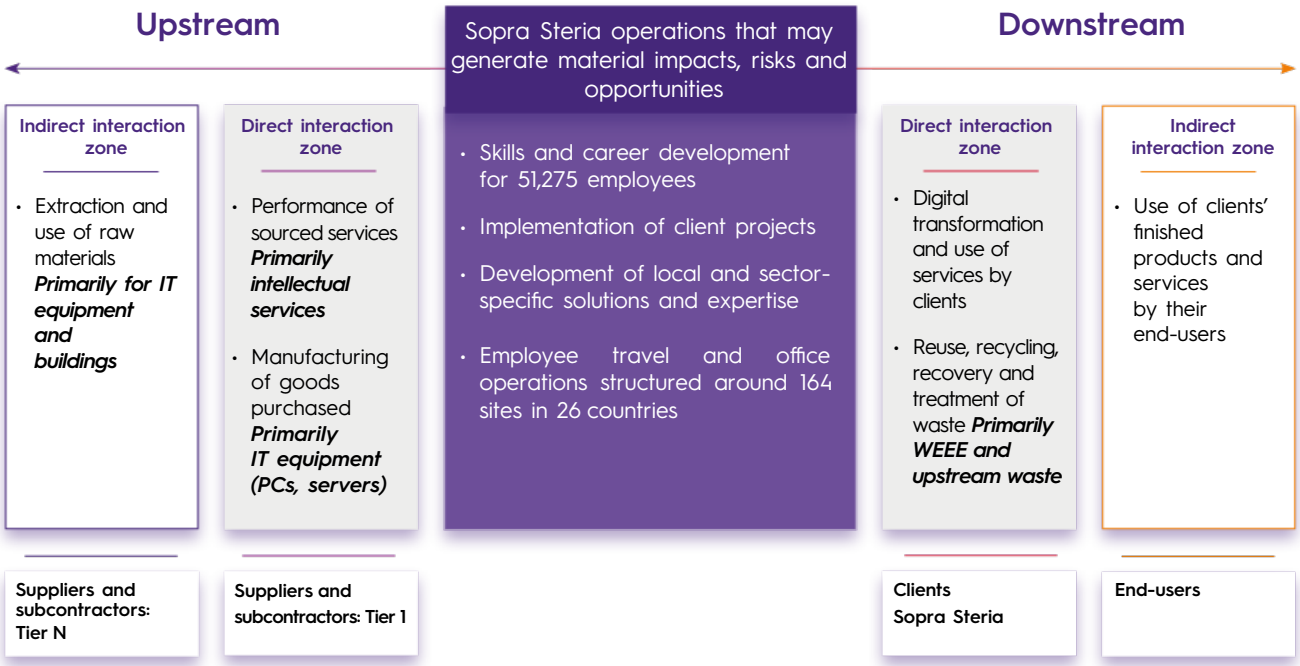
- Guiding principles;
- Organisational principles;
- Managerial leadership;
- Macro-process with roles and responsibilities;
- Key metrics;
- Management of solutions and partnerships;
- Information system.

Value chain

Sopra Steria's value chain is an operational expression of the Company's strategy, positioning and business model. Sopra Steria's digital services value chain is based on the following key components:

- Upstream: a relatively limited volume of physical goods, mainly IT hardware and sourced services, with manufacturing and maintenance in turn relying on primary resources;
- Own operations: the development of trust-based relationships with stakeholders, starting with employees, and adequate alignment of employees' skills and expertise with the Group's strategy;
- Downstream: the development of trust-based relationships with clients.

KEY COMPONENTS OF THE VALUE CHAIN



To consistently generate value for its stakeholders, Sopra Steria has organised itself to support the resilience of its value chain and business model.

For example, securing essential purchases is managed by the Purchasing Department. The Human Resources Department ensures that trusting relationships are maintained with employees. And every employee helps to safeguard the quality of relationships with clients as part of the operating and business model defined by the Industrial Department and the Key Accounts Department.

Ultimately, Sopra Steria's activities directly add value:

- for its employees, by contributing to their employability and career development;
- for clients, by making their business models more efficient and resilient;
- for investors and financial partners through the revenue generated.

Revenue

Sopra Steria's revenue is presented in Chapter 5 of this document. This revenue is generated directly by the consulting and digital services business conducted in each of the markets it targets. Sopra Steria does not generate any revenue directly from fossil fuels, chemicals production, controversial weapons or tobacco-growing and production.

A breakdown of Sopra Steria's revenue by geography, by business and by vertical (client market) is also presented in Sections 3.1, 4.1 and 4.2 of Chapter 1, "Business and strategy overview", of this document.

1.1.2. OVERVIEW OF HOW MAIN STAKEHOLDERS' INTERESTS ARE TAKEN INTO ACCOUNT WITHIN STRATEGY **[SBM-2]**

Sopra Steria's close relationships with its stakeholders are a key component of its positioning as a trusted European digital services company. Sopra Steria regularly engages with its value chain stakeholders, or with their representatives, in order to properly take their perspectives into account and guide strategic decisions.

OVERVIEW OF HOW MAIN STAKEHOLDERS' INTERESTS ARE TAKEN INTO ACCOUNT

Value chain	**Upstream**	**Sopra Steria operations**			**Downstream**
Main stakeholders	**Suppliers and subcontractors**	**Sopra Steria employees**	**Financial partners**	**Local communities**	**Clients and end-users**
Stakeholders	Service providers, subcontractors, suppliers of goods, digital services and supplies	Employees and employee representatives	Shareholders, investors, banks, financial analysts	Regions where the Group operates, participants of partner non-profits and philanthropy programmes	Public- or private-sector clients, clients of clients (businesses or consumers)
Types of dialogue	Discussions and negotiations during invitations for tender and contract follow-up; Operational monitoring meetings and order monitoring; Discussions of non-financial performance expectations and assessments (via EcoVadis).	Bodies with employee representatives (for information, consultation or participation); Surveys initiated by employee representatives; Great Place To Work® employee satisfaction surveys initiated by the Group; Listening process Internal communications and direct feedback from employees.	Annual General Meeting of Shareholders; Meeting with institutional shareholders; Organisation of conferences and roadshows.	Participation in local events; Meetings with local elected officials and public authorities; Interactions with supported non-profits; Membership in and meetings with specialised federations.	Sales pitches and CSR questionnaire responses; Negotiations during invitations to tender and contract drafting; Consultation and project tracking committees; Annual Customer Voice survey: Interviews with over 650 clients.[1]
Stakeholder consulted regarding the double materiality assessment	Yes	Yes	Yes	Yes – through in-house Solidarity Officers.	Yes – through business clients.
Principal expectations	Uphold and adhere to contractual commitments; Maintain good business relationships; Develop partnerships; Boost and spotlight CSR performance efforts.	Make employee well-being and favourable working conditions a core component of the Group's strategy. Promote fair treatment, equal opportunities and diversity and combat discrimination in all its forms. Guarantee a healthy work-life balance. Attract and retain talent.	Forge relationships with shareholders and investors based on trust, be a reliable source of relevant information that facilitates decision-making.	Support regional development and protect at-risk individuals; Contribute to digital education and help reduce the digital divide.	Continue providing quality services and solutions tailored to client and industry demands while accounting for end-user satisfaction.
Examples of information presented to Executive	Quarterly meetings with Executive Management (strategic calls for	Presentation of the Group's Great Place To Work® survey findings.	Full-year and half-year results and Q1 and Q3 revenue presented on	Presentation of results of the 2024 solidarity policy and the 2025	Customer satisfaction monitoring;

(1) For more details, see Section 4.3 of Chapter 1 of this document.

Value chain	Upstream	Sopra Steria operations			Downstream
Main stakeholders	**Suppliers and subcontractors**	**Sopra Steria employees**	**Financial partners**	**Local communities**	**Clients and end-users**
Management or the Executive Committee	tenders, purchasing monitoring).	Monitoring of metrics on bringing more women into top management roles and the total workforce.	bilingual (French and English) conference calls.	roadmap. Approval of the corporate volunteering programme	Process for escalating project alerts via the Industrial Department.
Examples of responses by Sopra Steria to the expectations identified	Launch of a support channel dedicated to sustainable procurement and support for suppliers to develop CSR initiatives.	Signature of a new collective bargaining agreement on gender equality in France (scope: "Unité Économique et Sociale" 84% of the scope excluding acquisitions) and launch of a dedicated programme at Group level. New agreement on jobs and career management agreement signed in France (scope: UES 84% of the scope excluding acquisitions).	Presentation of objectives and financial targets at Capital Markets Day in December 2024. Full-year guidance released to the market.	Strengthening the Group's organisational approach to the "Regional presence" sustainability matter. Implementation of an international call for projects to support local non-profit initiatives put forward by countries.	Launch of a Client Advisory Board. Launch of a group to share information and facilitate dialogue on sustainable procurement with our clients' purchasing departments.

Employee consultation on the Sustainability Report

Pursuant to the CSRD and Articles L. 2312-17 and L. 2312-25 of the French Labour Code, consultation with the Works Council on the 2024 Sustainability Report was conducted in April 2025, as part of the statutory annual consultation on the Group's business performance and financial position. For the 2025 Sustainability Report, this consultation will be carried out in the same way in April 2026.

Independent expert group (IEG)

In addition to these specific mechanisms for dialogue, Sopra Steria has created a Group-wide Advisory Board, the Independent Expert Group (IEG). Its purpose is to provide the Sustainability & Corporate Social Responsibility Department with external insight into the Group's sustainability performance. In 2025, the IEG met once to discuss the following topics:

- quality of, and areas for improvement in, the Group's reports and major publications between 2024 and 2025;[1]
- trends and recommendations to better manage sustainability performance in 2026 as regards the environment, diversity and equal opportunities, and solidarity, as well as to continue integrating sustainability performance into operations and business line activities.

In 2025, the SCSR Department took the IEG's insights into account both during the 2026 priority planning exercise and to improve the clarity of this year's Sustainability Report. At 31 December 2025, the IEG consisted of the following three members:

Jan Corfee-Morlot

Nationality: American

Biography: Dr Jan Corfee-Morlot is an expert in environmental and climate issues. She previously headed up the OECD's environment and climate development programme and served as lead author for the Intergovernmental Panel on Climate Change (IPCC) and editor of the journal Climate Policy. She is an expert consultant on environmental policy and strategy.

Frédéric Tiberghien

Nationality: French

Frédéric Tiberghien is an honorary member of France's Council of State, where he has served on the social and public works sections; he was deputy chair of the latter, which has particular responsibility for environmental matters. In addition to chairing the ORSE (Observatoire de la Responsabilité Sociétale des Entreprises – Observatory for Corporate Social Responsibility), which he founded in 2000, he has run a number of companies. He is a member of the Conseil Supérieur de l'Économie Sociale et Solidaire (High Council for the Social Economy – CSESS), Banque de France's Observatoire sur le Financement des Entreprises (Corporate Finance Observatory) and the Consultative Commission on Retail Investors of the Autorité des Marchés Financiers (AMF).

Marie-Ange Verdickt

Nationality: French

Biography: Marie-Ange Verdickt, who previously served as Head of Research and Socially Responsible Investment at La Financière de l'Échiquier, serves as a director for listed companies and also works with nonprofits that champion social development.

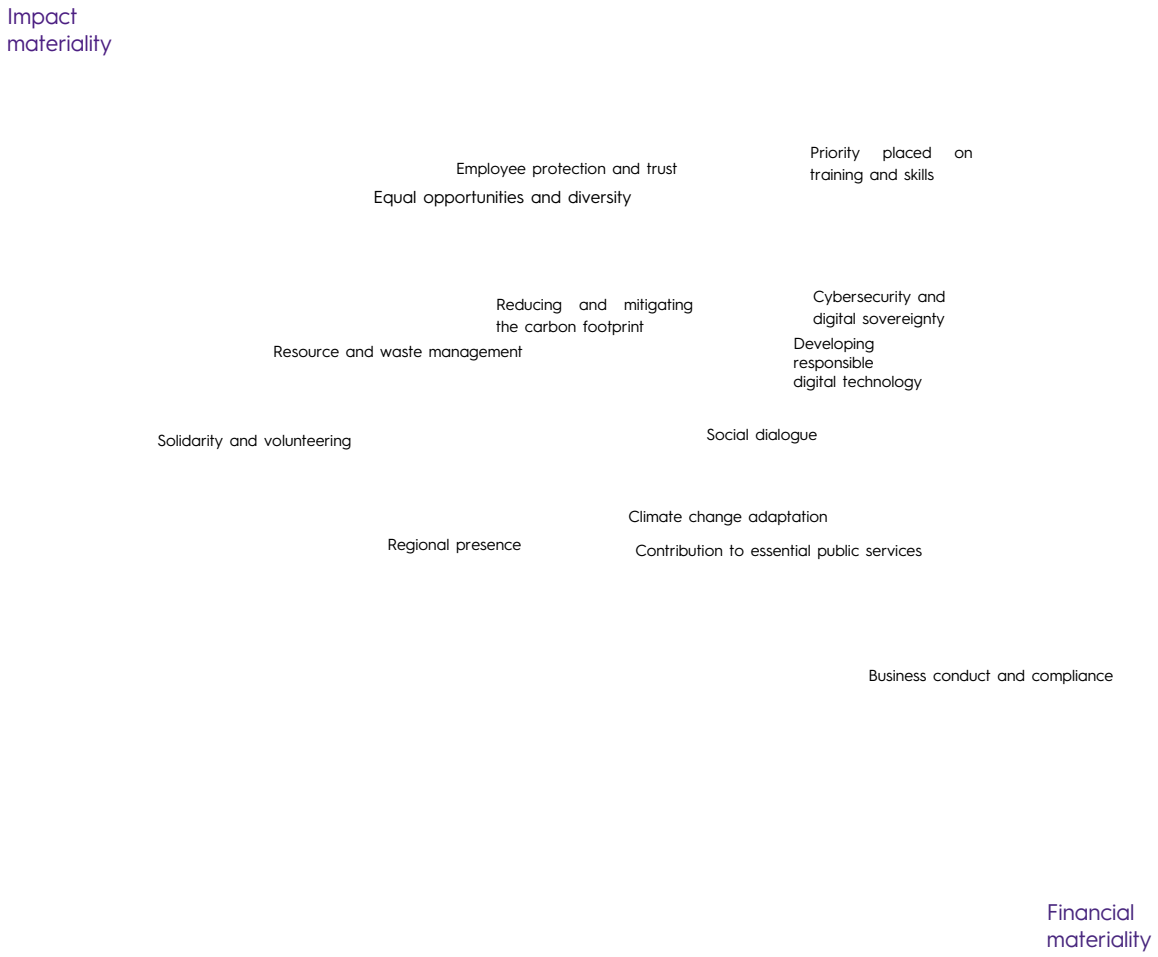
(1) 2024 Sustainability Report (Chapter 4 of the URD); 2025 Progress Report; 2025 study "AI & Environment: Clearing the Information Fog".

1.1.3. LINKS BETWEEN SUSTAINABILITY PERFORMANCE, STRATEGY AND BUSINESS MODEL **[SBM-3]**

1.1.3.1. How Sopra Steria defines sustainability performance

The double materiality assessment carried out for the first time in 2024 served to establish a shared vision and definition of sustainability performance for Sopra Steria. This approach paved the way for corporate social and environmental responsibility to be fully integrated into the company's strategy and operations. Sopra Steria is progressively tightening and formalising the links between its sustainability performance, its financial performance and its established leadership in a world undergoing rapid and far-reaching transformation. The matrix is gradually becoming a key decision tool helping Executive Management steer the Group's strategic direction.

DOUBLE MATERIALITY MATRIX



Material matters:

Environment (ESRS E1, ESRS E5)

Sopra Steria employees (ESRS S1)

Society (ESRS S3 and S4)

Business conduct (ESRS G1)

Matters specific to Sopra Steria

How to read the double materiality matrix

The double materiality matrix determines Sopra Steria's priorities from:

- a financial point of view (x-axis): effects of sustainability matters on the company's business;
- an impact point of view (y-axis): effects of the company's business on people or the environment.

The double materiality assessment is based on "gross" impacts. This means it does not account for prevention and mitigation actions taken by the Company to address the matters identified. It is therefore left to the reader to evaluate the quality of the sustainability approach, as set out in this chapter.

Impacts, risks and opportunities (IROs) related to material sustainability matters, as well as their interaction with the Group's strategy, business model and value chain, are described in the introduction of each section of this Sustainability Report ("Presentation of the context, material impacts, risks and opportunities").

The results presented apply across all Group operations and regions, as the characteristics of its activities are relatively uniform. However, certain regions and types of business may be relatively more exposed: for example, certain sites in the south of France, in Spain and in India require special attention with regard to climate change adaptation. In addition, certain sectors served by the Group, such as defence and security, are particularly sensitive to cybersecurity and digital sovereignty issues.

To date, the method applied to assess the Company's material sustainability matters has not brought to light any current financial effects. As appropriate to changes in EU legislation and efforts by the financial centre in the field of sustainability accounting, a more in-depth assessment of financial materiality may be undertaken in the future.

1.1.3.2. Integrating sustainability performance into strategy and operations

Sopra Steria has implemented a continuous improvement approach to help integrate sustainability performance into its strategy and operations. There are two elements to this approach:

a. **Monitoring the relationship between strategy and sustainability performance.** The goal here is to check that the Group's strategic projects are aligned with its sustainability approach.
b. **Support and accelerate the priority projects** with the greatest impact on the company's financial and sustainability performance, within the framework of its strategy.

This approach reflects Sopra Steria's determination to manage its financial and sustainability performance in a mirrored, more coordinated manner. The business is convinced that this is a vital stage in affirming its positioning as a trusted alternative. This long-term positioning is aimed at increasing its ability to resist major changes, both now and in the future. The progress associated with this approach, which was initiated in 2024, are set out in the specific sections on each material sustainability matter.

a. Monitoring the relationship between strategy and sustainability performance

LINKS BETWEEN STRATEGIC ACTION AREAS AND MATERIAL MATTERS

Main strategic action area[1]	Material sustainability matter	Links identified
Development of consulting activities	Developing responsible digital technology	Supporting clients in meeting their sustainability obligations as well as in managing their own impacts, risks and opportunities, particularly through responsible digital technology.
Acceleration in digital technology: Being at the cutting edge of the market in all of the Group's services and business models	Developing responsible digital technology	Leveraging the potential of technology in services and solutions while taking into consideration clients' impacts, risks and opportunities.
	Cybersecurity and digital sovereignty	
	Business conduct and compliance	
Acceleration in digital technology: Strengthening the Group's technology assets	Reducing and mitigating the carbon footprint	Raising awareness of digital technology's impact on the Group's environmental trajectory as well as issues of sovereignty and cybersecurity for the Company and its stakeholders.
	Cybersecurity and digital sovereignty	
Acceleration in digital technology: Transforming the Group's operating models	Regional presence	Updating the operating model to integrate the associated impacts on employees and their representatives, the environment and geographical regions.
	Social dialogue	
	Employee protection and trust	
	Developing responsible digital technology	Standardising integration of sustainable design and digital accessibility into the Group's activities.

(1) The "action areas" are set out in Section 5.2 of Chapter 1 of this document.

Main strategic action area[1]	Material sustainability matter	Links identified
Acceleration in digital technology: Educating all of the Group's employees in digital culture, practices and skills	Priority placed on training and skills development Developing responsible digital technology Equal opportunities and diversity	Expediting the roll-out of training to ensure workers' employability, equal opportunities, and skills development in responsible digital technology and AI to meet client needs.
Acceleration in digital technology: Keeping an eye on the market in order to clarify the Group's digital strategy and target the best technology partners	Developing responsible digital technology Reducing and mitigating the carbon footprint Climate change adaptation	Increasing monitoring for market changes in technology and scientific advancements, standards and solutions related to sustainability matters, and developing collaborative partnerships with other digital services players.
Vertical approach	Developing responsible digital technology Cybersecurity and digital sovereignty Contribution to essential public services	Roll-out of the "Responsible digital technology" programme and cybersecurity and digital sovereignty objectives, so as to tailor services and solutions to each sector's context.
Development of solutions	Developing responsible digital technology	Applying internal responsible digital technology implementation methods when developing solutions.
Acquisition policy	Business conduct and compliance Developing responsible digital technology	Considering impacts, risks and opportunities relative to business conduct and compliance and responsible digital technology requirements during acquisitions.

b. Supporting and accelerating priority projects

In 2025, Sopra Steria carried out a first assessment and prioritisation exercise, which will need to be adjusted on the basis of experience acquired. In particular, this prioritisation exercise takes into account Sopra Steria's current and target performance, the effectiveness of policies and action plans, and changes in the internal and external environment.

PLANNED PROJECTS

Material sustainability matter	Planned projects
Priority placed on training and skills development	Support the effectiveness of action plans by: (1) setting up an inter-entity steering committee specifically to monitor training plans covering areas of strategic importance to the Group, and (2) rolling out best-in-class local training at the international level.
Developing responsible digital technology	Support integration of the "Responsible digital technology" roadmap into priority operations and verticals.

(1) The "action areas" are set out in Section 5.2 of Chapter 1 of this document.

1.1.3.3. Overview of Sopra Steria's sustainability performance approach

Over the years, Sopra Steria has developed a robust Group-wide approach, which has resulted in the company being recognised for the transparency and performance of its sustainability commitments. The aim of Sopra Steria's approach is to achieve continuous improvement through: the use of more effective management systems; the development of in-house skills; the integration of innovative solutions and the emergence of new standards, practices and methods.

MARKET RECOGNITION

Non-financial rating agencies	Agency rating scale	Track record	2023	2024	2025
MSCI ESG	AAA to CCC	AA since 2019	7.9/10	7.5/10	**7.5/10**
			AA Leader	AA Leader	**AA Leader**
Bloomberg ESG	Percentile	Leading since 2022	57.2/100	57.9/100	92.1/100
			Leading	Leading	**Leading**
Sustainalytics ESG Risk ratings	"Negligible risk" = 0 to "Severe risk" = 40+	Low risk since 2020	14.8/100	13.3/100	18/100
			Low risk	Low risk	Low risk
ISS ESG	A+ to D-	Prime since 2024	C+ Medium	B- Prime	**B Prime**
ISS QualityScore Governance	1 (best) to 10 (worst)		6	3	**3**
S&P Global	Percentile out of 280 companies in sector	In the top 6 in 2025	88/100	94/100	**89/100**
EthiFinance ESG	Out of 100	Part of the Gaïa Index for over 10 years	78/100	81/100	**85/100**
CDP and EcoVadis					
■ **CDP – Climate Change**	A to D-	On the A List for the 9th year running	A List	A List	**A List**
■ **CDP – Supplier Engagement Rati ng**	A to D-	On the CDP Supplier Engagement Leaderboard (A) for the 4th year running	Supplier Engagement Leaderboard (A)	Supplier Engagement Leaderboard (A)	**Supplier Engagement Leaderboard (A)**
■ **EcoVadis**	Out of 100	Ranked in the top 1% of companies assessed for the 7th year running	86/100	92/100	**94/100**
			Platinum	Platinum	**Platinum**

1.2. Sustainability governance

1.2.1. SUSTAINABILITY PERFORMANCE MANAGEMENT ORGANISATION **[GOV-1]**

Sopra Steria has made progressive commitments to developing a business model that takes into account sustainability matters. Initially focused on employee well-being, close management involvement and skills development, this model has been expanded to fully take into account environmental and societal issues. Along these lines, the Group endeavours to firmly embed and reinforce sustainability in its operating entities and functional departments.

In parallel with these developments, the role of the bodies responsible for administering, managing and supervising sustainability matters has been reinforced. To support change based on operational reality, Sopra Steria created a governance structure for sustainability in order to:

- Integrate sustainability performance into its strategy and define the associated strategic priorities;
- Develop and steer policies, action plans and resources required to implement the sustainability approach;
- Ensure compliance and efficiency in the systems used to assess and manage material sustainability matters;
- Support implementation of the sustainability approach within the Group's entities.

Roles and responsibilities as regards sustainability are formalised in the Group's organisational and governance memorandum issued by Executive Management, the Group's compliance rules updated in 2025 and the operating charters of the Board's specialised committees.

GOVERNANCE AND ORGANISATION OF SUSTAINABILITY PERFORMANCE

Set the Group's strategic priorities, taking into account its social and environmental priorities

Board of Directors and its standing committees

Define and propose the Group's sustainability approach and establish associated operational guidelines

Chief Executive Officer and Executive Committee

CSRD & Sustainability Performance Committee

Ensuring sustainability performance

Sustainability & Corporate Social Responsibility Department

Functional & operational departments

Chief Sustainability Officers in entities and operational coordinators

Develop and steer policies, action plans and resources required to implement the sustainability approach

Help develop and steer policies, action plans and resources within their scope, in collaboration with the SCSR Department

Implement the sustainability approach in all the Group's entities

Engaging with stakeholders

Employees and their representatives, clients, suppliers, financial partners, investors, technology partners, independent expert group, governments, professional federations and civil society

1.2.1.1. Roles and responsibilities

a. Board of Directors and its standing committees

The Board of Directors

The Board of Directors collectively oversees the smooth running of the Company and determines its strategic direction taking into account the social and environmental priorities of its business; based on proposals from Executive Management, the Board of Directors determines multi-year strategic priorities in terms of social and environmental responsibility and gender equality objectives for senior management positions.

Given the diverse and technical nature of corporate responsibility and sustainability issues, the Board of Directors relies on preparatory work undertaken by its three standing committees.

The Nomination, Governance & Corporate Responsibility Committee

When Sopra Group published its first Sustainability & CSR Report in April 2012, the Chairman of the Board of Directors reiterated that the Company was committed to treating all stakeholders – employees, clients, shareholders and investors, partners, suppliers and civil society actors – transparently, equitably and fairly. Responsibility for monitoring the Company's objectives and policy and making recommendations to the Board of Directors in this area falls to the Nomination, Governance & Corporate Responsibility Committee.

Under the terms of its operating charter, the Committee is notably responsible for:

- Issuing an opinion on the identification, selection and prioritisation of impacts, risks and opportunities identified by the double materiality assessment as being significant for the Group;
- Reviewing Executive Management's proposals so that the Board of Directors can determine multi-year strategic priorities in terms of social and environmental responsibility;
- Ensuring that sustainability matters and the interests of the various stakeholders are taken into account in the Company's strategy and business model;
- Assessing the appropriateness of programmes and action plans implemented by the Company in relation to:
  - social responsibility;
  - environmental responsibility;
  - business ethics;
  - community engagement;
- Ensuring that the Company has implemented a policy promoting diversity, equal opportunity and non-discrimination and, in particular by:
  - preparing for the Board of Directors' annual review of the Company's policy on gender equality and equal pay for women and men;
  - monitoring gender equality objectives for senior management positions and action plans in support of gender equality, and making recommendations to the Board in the event that objectives are not met.

The Audit Committee

As part of its overall remit covering internal control and risk management, the Audit Committee is responsible for periodically reviewing risk mappings, the double materiality matrix and risks identified under the vigilance plan and for checking the consistency of the findings of these various risk approaches. As regards monitoring the preparation of sustainability information more specifically, the Committee is responsible for:

- Monitoring the process of preparing the sustainability information;
- Supervising the smooth running of the internal control and risk management system relating to the preparation and processing of sustainability information;
- Familiarising itself with exposure to risks related to social and environmental responsibility as part of its review of the financial statements and periodically examining the double materiality matrix;
- Monitoring the method used to determine information to be disclosed in accordance with standards;
- Making recommendations to ensure the integrity of these processes.

Lastly, the Audit Committee has the same responsibilities in relation to the sustainability auditors as it has in relation to the statutory auditors. Accordingly, it monitors their activities, oversees the resources allocated to them and ensures that they are independent. Together with the Company's management, it examines the conclusions drawn by the auditors in respect of the sustainability information.

Conversely, reviewing action plans and policies arising from the double materiality matrix falls outside the Committee's remit and is the responsibility of either the Nomination, Governance & Corporate Responsibility Committee or the Board of Directors itself.

Compensation Committee

The Committee ensures that social and environmental priorities related to the Company's business are adequately covered in the compensation systems applicable to the Group's executive company officers and management;

The Compensation Committee is responsible for making recommendations to the Board of Directors on compensation for the company officers. Each year, it reviews proposed CSR objectives presented by the Company as part of the process of setting objectives associated with the Chief Executive Officer's annual variablecompensation or long-term incentive (LTI) plans.

Coordination among committees

The Board's committees have no decision-making authority of their own. They are responsible for preparing some of the Board's discussions. Summaries of their work are presented and discussed at Board meetings. Some Board members sit on more than one Board committee. The Compensation Committee currently has one member in common with the Nomination, Governance & Corporate Responsibility Committee and the Audit Committee. However, members who sit on more than one Board committee have no representative mandate and speak purely on their own behalf. The Company is responsible for providing each of the Board committees with comprehensive and consistent information so it can successfully complete its work. The Board committees report their work, conclusions and recommendations to the Board of Directors in the form of oral presentations by their chairmen, recorded in the minutes of the Board meeting in question. The work of the various Board committees is coordinated to cover sustainability matters related to the Company's business and its material impacts, risks and opportunities.

b. Chief Executive Officer and Executive Committee

The Chief Executive Officer defines and proposes the sustainability approach and oversees its implementation. He chairs the Group's Executive Committee, which set out operational guidelines in these areas.

c. CSRD & Sustainability Performance Strategy Committee

The CSRD & Sustainability Performance Strategy Committee supports Executive Management and the Executive Committee in organising compliance work and monitoring the Group's sustainability performance. The holding company, Sopra GMT, is represented on the Committee.

d. Sustainability & Corporate Social Responsibility Department

The SCSR Department, headed by a member of the Executive Committee, reports directly to the Chief Executive Officer. It aims to drive forward strategy at the highest echelons of the Group and to adapt it to specific local and business characteristics so it can be rolled across the Group. In particular, the SCSR Department:

- Organises the monitoring and consolidated management of the Group's sustainability performance;
- Ensures the quality of information submitted to committees and individuals responsible for sustainability performance described in this section;
- Ensures that each priority sustainability matter is overseen by appropriate governance and management;
- Manages Group policies, programmes and action plans that fall within its scope of responsibility;
- Secures cooperation with internal control systems in the development and monitoring of sustainability risk management processes and systems;
- Supports the community of Sustainability Officers and country and entity representatives in structuring and directing action plans, and defining shared metrics;
- Coordinates the Group's non-financial reporting and double materiality assessment.

e. Internal Control Department

The Internal Control Department supervises compliance, double materiality assessment and the Sustainability Report. It also ensures consistency between general risk mapping and the double materiality assessment, both in terms of results and monitoring risk management systems. The Internal Control Department's role in risk management and sustainability information is described in Section 1.2.4 of this chapter.

f. Partner functional and business departments

Certain functional and business departments are also charged with developing and steering policies within their scope, in coordination with the SCSR Department.

The table below presents the main departments responsible for each topic.

OVERVIEW OF DEPARTMENTS INVOLVED IN EACH MATERIAL MATTER

Sustainability topic	Related material matters	Responsible departments and partners
Environment (ESRS E1; ESRS E5)	Reducing and mitigating the carbon footprint; Climate change adaptation; Resource and waste management	Sustainability & Corporate Social Responsibility
		Purchasing
		Real Estate
		IT
Sopra Steria's own workforce (ESRS S1)	Priority placed on training and skills development; Employee protection and trust; Equal opportunities and diversity; Social dialogue	Human Resources
		Sustainability & Corporate Social Responsibility
Local communities (ESRS S3)	Solidarity and volunteering	Sustainability & Corporate Social Responsibility
		Human Resources
	Regional presence	All verticals and countries
End-users (ESRS S4)	Contribution to essential public services	All verticals and countries
Business conduct (ESRS G1)	Business conduct and compliance	Internal Control
Specific to Sopra Steria and to digital services company activities	Developing responsible digital technology	Sustainability & Corporate Social Responsibility
		Operation management
	Cybersecurity and digital sovereignty	Corporate Cybersecurity
		Security
		Legal

g. Chief Sustainability Officers at the Group's entities

The appointment of Chief Sustainability Officers (CSOs) in each country and subsidiary is a key component of putting the Group's sustainability approach into practice. Implementation of this system was finalised in 2025. Every part of the Group's scope of consolidation is covered by a Chief Sustainability Officer. Reporting lines vary depending on the local context, with CSOs reporting to either Executive Management or their local Executive Committee. The CSOs act as a single point of contact for sustainability topics within their scope. Their role is to align and coordinate the implementation of the Group's sustainability approach. In doing so, they take into account the specific challenges in the regions. Lastly, they help make sustainability governance adaptable and resilient.

1.2.1.2. Membership of the main committees

a. Board of Directors and Executive Committee

Members of the Board of Directors are listed, along with their respective professional experience, in Section 1.2.8 of Chapter 3, "Corporate governance", of this document. Information about members of the Executive Committee can be found in the "Governance" section of the introductory chapter of this document.

KEY FIGURES ON MEMBERS OF THE BOARD OF DIRECTORS AND EXECUTIVE COMMITTEE

Board of Directors and its standing committees

Number of members	18
Number of executive members	1
Number of non-executive members	17
Number of members representing the employees and employee shareholders	3
Women (%)	50%
Independent members (%)[1]	73%

(1) 11/15 Board members qualify as independent based on the AFEP-MEDEF Code's requirements

Executive Committee

Number of members	16
Women (%)	19%

b. CSRD & Sustainability Performance Strategy Committee

The CSRD & Sustainability Performance Strategy Committee was created in 2024. In 2025, it was scaled up to extend its remit from achieving compliance to monitoring performance.

At 31 December 2025, its permanent members were as follows: the Chief Executive Officer, the Head of Sustainability & CSR, the Head of Strategy, the Chief Financial Officer, the Chief Operating Officer, the secretary of the Board of Directors of Sopra Steria Group and Sopra GMT, the Head of Investor Relations, the Head of Internal Control, the Head of Human Resources, and the Head of CSRD Coordination.

1.2.1.3. Expertise and skills

The Group strives to ensure that it has the skills and experience required to fully comprehend and manage its sustainability trajectories and performance, including the following:

- The skills and expertise of the Board of Directors and its specialised committees (see Chapter 3, "Corporate governance", of this document, Section 1.2.4);
- The skills and expertise of the Executive Committee, particularly the Chief Executive Officer and the Head of Sustainability & CSR;
- The functional departments serving as sponsors for each sustainability topic, for which they are accountable according to their specific needs, expertise and skills;
- Appointment of CSOs by the CEOs of entities (countries and subsidiaries), following approval by the Head of Sustainability & CSR, based on a formalised process to determine needs, expertise and skills;
- Dissemination of suitable information to address material matters, using shared documentation and involving internal or external experts;
- Dedicated training materials made available to all teams.

Required skills and expertise for members of the Board of Directors

All Directors are expected to effectively maintain their skills and knowledge through their various professional and personal activities. This is checked when the work of the Board of Directors is formally appraised, and the question of expertise is taken into account by the Nomination, Governance & Corporate Responsibility Committee when it reviews the potential composition of Board committees.

Among the key areas of expertise and experience required for the Board of Directors, those most likely to be called upon when reviewing the Company's sustainability policies are: knowledge of the business; executive management experience at a major group; and CSR expertise in relation to human resources and labour relations, social dialogue, or the climate, the environment and biodiversity.

In 2024, the implementation of the Corporate Sustainability Reporting Directive meant it was necessary to provide training to the members of the two committees most directly affected (the Nomination, Governance & Corporate Responsibility Committee and the Audit Committee). Furthermore, a CSR training module was offered to all members of the Board of Directors. This module was aimed at situating regulatory, strategic and operational developments in their historical perspective and reviewing the four pillars of Sopra Steria Group's sustainability performance policy in detail.

Head of CSR

The Group's Head of Sustainability & CSR, Axelle Lemaire, draws on the Group's systems for internal and external dialogue and on her own professional experience to structure and support oversight of the Company's sustainability performance.

She specialises in international law and holds a degree from Sciences Po Paris and two master's degrees in law, from Paris-Panthéon-Assas University and King's College London. Throughout her career in the public, private and non-profit sectors, she has built up expertise in social, environmental and ethical issues connected with technology. She was a member of the French government from 2014 to 2017 as Secretary of State for Digital Affairs and Innovation, after having served, in 2012, as a member of France's National Assembly, representing French citizens living in Northern Europe. Axelle Lemaire has mainly focused on digital transformation and sustainability. She was partner at a European strategy consulting firm, after which she worked for the French Red Cross, where she led digital inclusion and social innovation programmes.

1.2.2. INFORMATION COMMUNICATED TO SUSTAINABILITY PERFORMANCE COMMITTEES AND LEADERSHIP **[GOV-2]**

Information communicated to the Board of Directors

In fulfilling its roles and responsibilities with respect to sustainability, the Board and its specialised committees rely on the work of the SCSR Department and its partner departments. In practice, this includes:

- Relaying framework guidelines, such as:
  - The Group's double materiality matrix presenting the analysis of sustainability matters, which is subject to their approval each time it is updated;
  - The Group's Sustainability Report, which is subject to their approval;
  - Documents detailing substantial updates to the sustainability policy;
- Presenting to the following committees at their meetings and at their request:
  - Sustainability-related matters, policies and key achievements to the Nomination, Governance & Corporate Responsibility Committee;
  - A benchmarking summary of the double materiality assessment and the Sustainability Report to the Nomination, Governance & Corporate Responsibility Committee;
  - The internal control system and process for preparing sustainability information to the Audit Committee.

Information communicated to the other committees responsible for sustainability performance

The Head of Sustainability & CSR, in collaboration with the departments responsible for material matters, ensures that required information is available to members of the committees involved. Additionally, the SCSR Department relies on IEG members to complement internal skills, expertise and perspectives.

SUMMARY OF INFORMATION PROVIDED TO THE EXECUTIVE COMMITTEE AND THE CSRD & SUSTAINABILITY PERFORMANCE STRATEGY COMMITTEE

Committee	Number of occurrences or presentations in 2025	Examples of topics addressed
Executive Committee	10 presentations specifically on sustainability topics	Training and priority focus on skills, notably in relation to AI; International mobility; Gender equality; Metrics for monitoring sustainability performance; Sovereign technology partnerships.
CSRD & Sustainability Performance Strategy Committee	4 occurrences	Benchmarking of the Sustainability Report and double materiality assessment; review of actual or perceived performance on priority sustainability matters; reviewing and improving the 2025 Sustainability Report.

1.2.3. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES **[GOV-3]**

In 2025, the Group integrated two ESG criteria into its performance index[1]. These metrics together account for 10% of the total value of the index. This means the Company's management as a whole is now incentivised to integrate sustainability into its day-to-day operations. To make this exercise understandable to the relevant employees and easy to manage, Sopra Steria has taken care to use simple metrics. These criteria have been approved by the Chief Executive Officer.

Since 2021, the Chief Executive Officer's variable compensation has included social and environmental objectives. In 2025, the Group updated these objectives to align them with those comprising the Group's performance index. These criteria have been approved by the Board of Directors.

These changes are a reflection of Sopra Steria's efforts to formally recognise the links between its sustainability performance and its financial performance. In this way, Sopra Steria intends to anchor its sustainability trajectory more firmly in its strategy and operations, taking care to ensure that employees are fully engaged.

OVERVIEW OF INCENTIVE SYSTEMS IN PLACE IN 2025

Position	Proportion of annual variable compensation tied to sustainability
Chairman of the Board of Directors	Not applicable
Members of the Board of Directors	Not applicable
Chief Executive Officer	10%
Managers	Between 1.5 and 4%[1]

(1) This proportion corresponds to the proportion of managers' variable compensation linked to the environmental and social criteria in the Group's performance index. It varies by business line and management grade. Furthermore, these percentages do not take into account any sustainability objectives that may be included in individual qualitative objectives.

SUSTAINABILITY-RELATED OBJECTIVES INTEGRATED INTO THE GROUP'S PERFORMANCE INDEX IN 2025

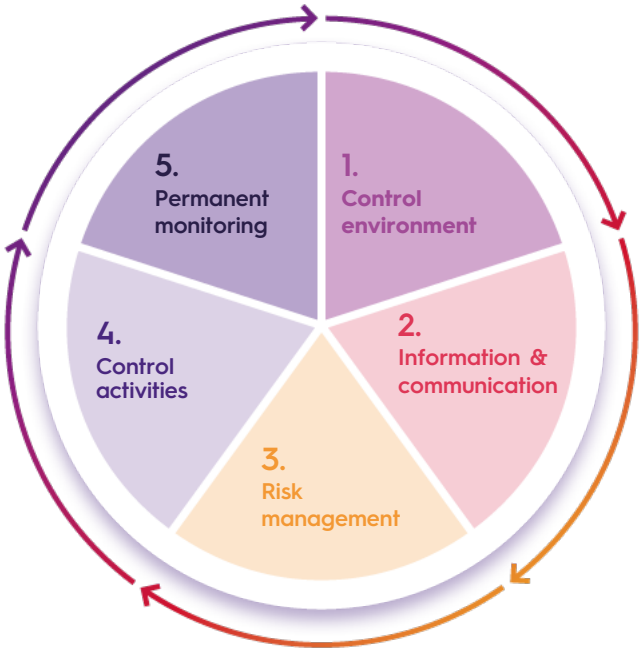
Criterion	Threshold	Target	Results for 2025
Proportion of women in the Group's senior management positions (Level 5+)	21.4%	22.4%	22.4%
Reduction in travel-related emissions (business travel and commuting) relative to 2024	-2.0%	-2.5%	-5%

In 2026, Sopra Steria again plans to include two ESG criteria in the Group's performance index: the proportion of women in management positions (Level 3 and above) and the reduction in total GHG emissions.

(1) The Group's performance index is reviewed annually. It is made up of a number of quantitative criteria formalising the Group's collective performance objectives. Among other things, it serves to determine a portion of all Group managers' variable compensation.

1.2.4. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING **[GOV-5]**

The Group's approach is based on the 2010 French Financial Markets Authority (AMF) reference framework on risk management and internal control systems. This reference framework includes five closely related components, set out below. For this approach, the Group also reviewed the specific framework drawn up by COSO[1] for non-financial disclosures (ICSR – Internal Control over Sustainability Reporting) published in March 2023. An action plan for its implementation was presented to the Audit Committee in April 2024. Progress against this plan is regularly monitored.



Sopra Steria has updated the reporting protocol for collecting sustainability information to incorporate the requirements of the CSRD and the corresponding internal control processes. This protocol provides internal guidance on how reporting is to be carried out. It describes the full range of metrics arising from the process of producing sustainability reporting. It ensures continuity in the reporting process and consistency in reported information, in particular if there are changes within reporting teams. It also ensures that information can be audited.

The protocol is accompanied by a set of "metric factsheets" for each priority, which serve as the basis for sustainability reporting. These factsheets include:

- Definitions of sustainability metrics;
- Methodologies and procedures used to calculate datapoints;
- Method used to gather and produce information;
- Risk analysis matrix for risks liable to affect the quality of information (reliance on estimates, complexity of calculation, manual data collection, reliance on third parties, degree of harmonisation within the Group);
- Responsibility assignment matrix;
- Description of first- and second-level controls carried out between the point when information is created and the point when it is consolidated, to ensure data reliability.

The Internal Control Department ensures that the metric factsheet is correctly used. It also ensures that data verification responsibilities strictly comply with the principle of segregation of duties.

Sopra Steria also uses a dedicated platform to collect, process and consolidate sustainability information. Since 2024, the chosen system has incorporated environmental data on suppliers, business travel and energy, and there are plans to gradually incorporate other categories of information. The Internal Control Department was involved in the project to integrate this external software solution. It ensured that appropriate controls and end-to-end audit trails were introduced right from the design phase.

The Internal Audit Department has added assessments of sustainability reporting to its audit cycle.

As part of their duties, sustainability auditors conduct an annual evaluation of risk management and internal control processes related to sustainability reporting.

Lastly, the Audit Committee reviews the Sustainability Report. The purpose is to verify that the procedures for gathering and checking information ensure its reliability. The Audit Committee gathers comments from the sustainability auditors, where applicable.

(1) Committee of Sponsoring Organizations of the Treadway Commission.

1.3. Impact, risk and opportunity management

1.3.1. DOUBLE MATERIALITY ASSESSMENT METHOD **[IRO-1]**

DOUBLE MATERIALITY ASSESSMENT DEVELOPMENT PROCESS

Step 0.
Integration of the regulatory framework

Taking into account mandatory sustainability topics, sub-topics and sub-sub-topics (ESRS 1, AR 16) and identifying topics specific to Sopra Steria

Step 1.
Identification and assessment of IROs

Analysing the Company's value chain (including upstream and downstream) with regard to identified sustainability topics to determine the actual and potential IROs and assess their financial materiality and impact materiality (scored from 1 to 4)

Step 2.
Determination of material IROs

Determining which IROs are material with regard to the materiality threshold (only IROs above the threshold)

Step 3.
Grouping IROs within sustainability matters relevant to Sopra Steria

Grouping IROs into material sustainability matters relevant to Sopra Steria's business activities

In 2024, Sopra Steria carried out its first double materiality assessment with the aim of identifying and prioritising the sustainability topics that are most relevant to its business. The process followed is reiterated below.

The assessment was undertaken from two perspectives: a first pass focused on impact materiality, i.e. Sopra Steria's impact on its stakeholders and environment; followed by a second pass focused on financial materiality, taking into account the financial and reputational effects of environmental, social and business conduct issues on business performance.

A preliminary phase helped identify the impacts, risks and opportunities (IROs) considered relevant and potentially material for Sopra Steria based on the list of topics required by ESRS 1, AR 16. The Group also took into account topics specific to its sector.

The impacts, risks and opportunities identified were assessed on a gross basis, i.e. without taking into account any preventive or remedial action taken by the Group. The interdependencies between impacts, risks and opportunities were taken into account when identifying sustainability topics.

Insofar as possible, sustainability topics were analysed taking into account the Company's value chain as a whole. Its specific features were also taken into account when defining the criteria used to assess and prioritise impacts, risks and opportunities.

The double materiality assessment was subject to monitoring and checks. The purpose is to ensure the quality of the process used to identify, document and assess impacts, risks and opportunities. This process is overseen by the Sustainability & Corporate Social Responsibility (SCSR) Department with the support of the Internal Control Department. A governance structure was put in place to ensure that the double materiality assessment as a whole was consistent and compliant with regulatory requirements.

Each step in the assessment was formally documented and archived to ensure traceability. Documentation includes methodology, data collected, minutes and reports, findings of key steps, and reviews carried out by sustainability auditors.

Impacts, risks and opportunities were identified based on Group documents and CSR reports, supplemented by comparisons with other companies in the sector. The analysis also drew on sector studies, scientific papers and the work of industry groups so as to reflect the specific characteristics of the digital sector.

In identifying and analysing its impacts, Sopra Steria pursued a collective approach involving in-house teams from strategic, operational and functional departments. This approach was supplemented by structured dialogue with external stakeholders so as to incorporate their expectations and perspectives when assessing sustainability matters.

Impact materiality

Impact materiality takes into account how the Company's business and value chain affect the environment and its stakeholders. It is assessed using a combination of criteria, defined as follows:

- Scale: the severity or intensity of the effects, measured in terms of the damage caused or benefits generated;
- Scope: geographical scope and/or number of people affected by the impacts of Sopra Steria's business;
- Remediability: the extent to which the original situation can be restored once an impact has materialised;
- Likelihood of occurrence (for potential impacts).

The extent to which scoring criteria are taken into account is determined by the nature of the impact and whether it is positive or negative, and potential or actual.

Each criterion was assessed on a four-point scale based on the severity of the impact (positive or negative), with "Severe" being the highest level. Likelihood of occurrence is also scored on a four-point scale, with "Very high" being the highest level. All applicable criteria are combined into an average value.

Financial materiality

Financial materiality takes into account the financial and reputational impact of environmental, social and governance matters on the Company's financial performance. This involved Sopra Steria undertaking an analysis of relationships between the Company's positive or negative impacts on the environment and its stakeholders and the financial effects of those impacts.

This analysis drew on the expertise of the teams involved and their knowledge of Sopra Steria and its environment as well as dialogue with the Group's stakeholders. It notably served to translate financial effects into risks or opportunities for the business.

Financial materiality is assessed based on a combination of criteria:

- Financial effect by level of impact on operating profit (loss or gain);
- Operational disruptions or improvements;
- Reputational impact;
- Likelihood of occurrence (for potential risks and opportunities).

Each criterion was assessed on a four-point scale based on the severity of the identified risk or opportunity, with "Severe" being the highest level. Likelihood of occurrence is also scored on a four-point scale, with "Very high" being the highest level. All applicable criteria are combined into an average value.

Factors taken into account when assessing financial materiality are based, in particular, on the methodology used when producing the Company's overall risk mapping, with similar scoring matrices. Financial materiality assessment is mainly qualitative in nature. The Company aims to reinforce the quantitative analysis of the financial impacts of the risks and opportunities associated with each sustainability matter over a two-year period.

OVERVIEW OF THE IRO ASSESSMENT SYSTEM

	Impact materiality of IRO				Financial materiality of IRO			
Qualification	**Negative**		**Positive**		**Risk**		**Opportunity**	
Type	Actual	Potential	Actual	Potential	Actual	Potential	Actual	Potential
Severity	Scale	Scale	Scale	Scale	Scale	Scale	Scale	Scale
	Scope	Scope	Scope	Scope	-	-	-	-
	-	-	Remediability	Remediability	-	-	-	-
Likelihood of occurrence	-	Likelihood	-	Likelihood	-	Likelihood	-	Likelihood
Calculation of IRO scores	Average of scores							
Time horizon	Time horizon during which the IRO is most likely to materialise (1 year, 1 to 5 years, >5 years)							

Details on methodology

A score is calculated for each IRO using the average of the criteria applied (scale, scope, remediability and likelihood), with a maximum likelihood of 4 if the IRO is actual (and with the remediability and scope criteria neutralised if not applicable).

The time horizon is the period over which the IRO is most likely to materialise. The time horizons used are those required by ESRS: less than one year, one to five years, and more than five years.

To determine the materiality threshold, IRO assessments were analysed for each key materiality issue. Thresholds are based on the mean and median scores allocated to each topic. Whenever a sustainability topic includes an IRO that exceeds the materiality threshold, that topic is considered material to the Company. IROs with scores strictly greater than 2.5 (on a scale of 1 to 4) are considered material. The same threshold is used for both impact materiality and financial materiality.

Factoring in the value chain

Sopra Steria's value chain is presented in Section 1.1.1 of this chapter.

The upstream value chain mainly consists of providers of services such as IT subcontracting and training. They are mainly based in Europe, near the entities they serve. The rest of the upstream value chain consists of suppliers of IT products – software, equipment, hosting solutions – and products linked to the needs of offices and their operations.

The downstream value chain consists of the Group's clients and end-users of the solutions it develops. As part of its approach of focusing on specific sectors, Sopra Steria is concentrating its activity on a small number of key accounts operating in the identified priority sectors:

The double materiality assessment of sustainability matters concerning climate change and the circular economy is an example of factoring in the value chain. It takes into account the dependencies and environmental consequences of solution-building and of maintaining the digital infrastructure and equipment required for the Group's service delivery, beginning from resource extraction. In this same vein, material matters related to end-users and digital activities conducted for client accounts were assessed throughout their usage and end of life by the Group's clients and their clients.

Consultation with stakeholders

As part of the procedure for identifying and assessing its impacts, risks and opportunities, Sopra Steria consulted its stakeholders. Sustainability topics broken down into impacts, risks and opportunities were submitted for discussion to a panel of internal and external stakeholders.

With the support of a specialist consulting firm, Sopra Steria surveyed nearly 30 internal stakeholders as part of a collective focus on sustainability matters. Three separate workshops were run, one for each sustainability area. Stakeholders were invited to share their views on environmental, social and governance matters based on their role and area of expertise within the Company.

At the same time, Sopra Steria conducted six interviews with external stakeholders (clients, suppliers and investors, in particular).

The Group also used preexisting channels to dialogue with its key stakeholders. The main ways this is achieved are via annual surveys of major clients (Customer Voice) and employees (Great Place to Work®). In addition, the Group holds regular meetings with non-financial analysts and periodic reviews with strategic technological suppliers and partners.

Validation of the findings

The findings of the double materiality assessment were approved by the Executive Committee, Chief Executive Officer and Chairman of the Board of Directors. They were presented to the Audit Committee and to the Nomination, Governance & Corporate Responsibility Committee. Lastly, the results were presented and approved by the Board of Directors.

Subsequent revision

It was agreed that the double materiality assessment would be reviewed annually to take into account any changes in Sopra Steria's business or value chain that could affect its outcome. An in-depth update of the analysis will be carried out every three years. These later revisions will be approved under the same conditions as the initial analysis.

Sopra Steria did not undergo any major changes to its operations in 2025. However, since the exercise had only been carried out recently, the Company decided to review its double materiality assessment again to take into account sector practices and stakeholder opinion. This review process was documented in detail and checked by the sustainability auditors. Given the lack of major changes, this review was signed off as described below.

A market analysis was presented first to the CSRD & Sustainability Performance Strategy Committee, and subsequently to the Nomination, Governance, Ethics & Corporate Responsibility Committee. This presentation highlighted points of convergence with the sector, potential divergences and differentiating features. Following this process, the Company signed off the double materiality matrix for 2025. A slight adjustment was made to incorporate the topic "Employment and inclusion for people with disabilities" into the "Equal opportunities and diversity" category.

Lastly, to clarify IROs for its stakeholders, Sopra Steria simplified and combined similarly worded descriptions, with no impact on the 2024 methodology or results. This reduced the total number of IROs from 44 to 37 without changing the scores or materiality of each IRO.

Links to overall risk mapping

In the Group's overall approach to risk, non-financial risks that could limit Sopra Steria's ability to achieve its strategic objectives are treated as financial issues. As such, the double materiality assessment of sustainability issues is used in general risk mapping. Special attention is paid to ensuring consistency in results despite the fact that there may be minor variations in the methodological approaches used depending on regulatory frameworks.

1.3.2. METHOD AND MAPPING OF INFORMATION COVERED **[IRO-2]**

1.3.2.1. Method overview

The method used to identify mandatory disclosures was defined and applied in accordance with the expectations in the CSRD (ESRS 1, Section 3.2). The analysis described below was carried out based on the list of requirements supplied by EFRAG (IG 3: "List of ESRS Datapoints") as well as the list of material sustainability matters for Sopra Steria.

Step 1 – Identifying material standards

Disclosure requirements associated with topical standards for which there is no material sustainability topic were excluded from the scope of disclosure. This exercise excluded the following ESRSs: ESRS E2, ESRS E3, ESRS E4 and ESRS S2. Conversely, the associated sustainability topics or sub-topics are sometimes covered indirectly by the action plans presented.

Step 2 – Identifying relevant information for each material standard

Disclosure requirements pertaining to policies, actions and resources, targets and metrics are defined as "mandatory" whenever they are relevant to an understanding of at least one matter that is material for Sopra Steria.

For sector-specific topics not covered by any topical standard, the analysis was based on the list of minimum disclosure requirements (ESRS 2). Initial analyses identified material expenditures for action plans related to the following material matters:

- Priority placed on training and skills;
- Reducing and mitigating the carbon footprint (concerning the Transition Plan);
- Cybersecurity and digital sovereignty;
- Developing responsible digital technology.

Subsequent revision

The materiality of information will be reviewed at the same frequency as the double materiality assessment, including information concerning the financial resources allocated to action plans.

In 2025, Sopra Steria applied the findings of its review of the double materiality matrix to the process for identifying mandatory information. This resulted in just one minor change: certain disclosures on the topic "Employment and inclusion for people with disabilities" were identified as material.

1.3.2.2. Mapping of information covered in the report

MATERIAL SUSTAINABILITY TOPICS COVERED IN THE SUSTAINABILITY REPORT

Standard	CSRD sustainability sub-topic(s) or sub-sub-topic(s)[1]	Coverage
ESRS E1: Climate change	Climate change mitigation	Covered
	Climate change adaptation	Covered
	Energy	Covered by another topic[2]
ESRS E2: Pollution	All topics and sub-sub-topics	Not covered
ESRS E3: Water and marine resources	All topics and sub-sub-topics	Not covered
ESRS E4: Biodiversity and ecosystems	All topics and sub-sub-topics	Covered beyond materiality[3]
ESRS E5: Resource use and circular economy	Resource inflows, including resource use; Waste	Covered
	Resource outflows related to "Products and services"	Not covered
ESRS S1: Own workforce	Training and skills development	Covered
	Work-life balance; Measures against violence and harassment in the workplace	Covered
	Gender equality and equal pay for work of equal value; Diversity; Employment and inclusion of persons with disabilities	Covered
	Social dialogue; Collective bargaining, including the proportion of employees covered by collective bargaining agreements	Covered
	Health and safety at work	Covered beyond materiality
	Job security; Adequate wages; Freedom of association; Other work-related rights.	Not covered
ESRS S2: Employees in the value chain	All topics and sub-sub-topics	Not covered
ESRS S3: Affected communities	Communities' economic, social and cultural rights	Covered
	Communities' civil and political rights; Rights of indigenous peoples	Not covered
ESRS S4: Consumers and end-users	Information-related impacts for consumers and/or end-users; Personal safety of consumers and/or end-users; Social inclusion of consumers and/or end-users	Covered
ESRS G1: Business conduct	Corporate culture; Corruption and bribery	Covered
	Protection of whistle-blowers; Animal welfare; Political dialogue and lobbying activities; Management of relationships with suppliers, including payment practices	Not covered
Other business- and segment-specific information	Cybersecurity and digital sovereignty	Covered
	Developing responsible digital technology	Covered

(1) Coloured rows correspond to issues assessed as material.
(2) This indicates that Sopra Steria has not assessed this topic or sub-sub-topic as material, but that forms a part of the solutions and therefore action plans for managing one of the company's material matters.
(3) This indicates that Sopra Steria has not assessed this standard, this topic or this sub-sub-topic as material, but has chosen to provide information in this chapter to supply context or meet the expectations of certain stakeholders.

The list of disclosure requirements met by Sopra Steria and a list of datapoints required by other EU legislation and included in the Sustainability Report is set out in Section 7.1, "Mapping of CSRD disclosure requirements covered" of this chapter.

1.4. Methodological note on the drafting of the Sustainability Report

1.4.1. CHARACTERISTICS AND TRANSPARENCY OF INFORMATION

In keeping with its commitments to its stakeholders and in line with its reporting practices, Sopra Steria has endeavoured to apply the qualitative characteristics of information (Appendix B of ESRS 1) as well as possible. On the basis of the principle of understandability, Sopra Steria has used specific terminology when a term refers to a core concept. The following definitions aim to reflect the main features of these concepts:

- **(Sustainability) topics**: refers to the list of sustainability topics, sub-topics, or sub-sub-topics that need to be taken into consideration within the framework of a double materiality assessment (ESRS 1 Section AR 16);
- **Material (sustainability) matters**: corresponds to sustainability topics that are considered material or significant for Sopra Steria on the basis of the double materiality assessment;
- **Policies**: Sopra Steria uses this term only when the Group is able to meet the corresponding requirements ("MDR-P"), apart from when the term is used in titles. Otherwise, the Group instead uses the term "programme", "approach" or "action plan". In addition, policies require management approval or responsibility for objectives that contribute to the management of at least one IRO. They generally have associated programmes and/or action plans, targets, resources and metrics;
- **Programme:** groups of actions, projects or action plans that contribute to the implementation of a common goal or Group policy;
- **Actions or action plans:** projects or actions implemented at the most granular or local level during the reporting period;
- **Objectives**: refers to qualitative objectives to be achieved by means of the Group's policies, approaches and/or action plans to manage one or more IROs;
- **Targets**: Sopra Steria uses this term only when the Group is able to meet the corresponding CSRD requirements ("MDR-T", apart from when the term is used in report titles). Otherwise, the Group instead refers to objectives or commitments. Furthermore, targets must be quantitative or semi-quantitative, and result in an obligation to monitor progress relative to a base year or achievement milestones;
- **Metrics**: refers to metrics used to track the Company's performance (extent of its impact or sound management of risks and opportunities) in relation to IROs. Metrics are directly linked to targets or objectives, and at least action plans. Metrics must respond to a series of datapoints relating to performance measures (ESRS 2 MDR-M).

1.4.2. CONTEXT AND APPLICATION OF THE REGULATORY FRAMEWORK

In the context of uncertainty about changes in the regulatory framework relating to the Omnibus and in particular the review of the applicable requirements in respect of the CSRD and the Taxonomy, Sopra Steria has taken steps to incorporate the standards as they apply on the balance sheet date of 31 December 2025.

Additionally, it is important to emphasise that the information relating to sustainability has been established within a context characterised by other uncertainties regarding the interpretation of certain texts, the use of certain estimates with regard to the data used, and the absence of set practices or an established framework within the sector.

In particular, Sopra Steria includes forward-looking objectives on becoming carbon-neutral and reducing greenhouse gas emissions. On this matter, it should be noted that these objectives are based on a set of assumptions which may be affected in the future by unforeseeable outside factors. Future results may therefore differ from currently presented projections. Furthermore, these objectives are in no way meant to serve as promotion of Sopra Steria shares, debt securities, other securities, business activities, products or services.

As a reminder, the content of the Sustainability Report and reported information is prepared according to applicable standards, adopted pursuant to Article 29b of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022, and Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023. This sustainability information also conforms to the disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852 on the EU taxonomy, which specifies the disclosure requirements for companies, and Article L. 233-28-4 of the French Commercial Code. Moreover, the contents of this report also take into account the Commission Delegated Regulations (EU) 2021/2178, 2021/2139, 2023/2486 and 2026/73 relating to the Taxonomy of 4 July 2025 and the "quick fix" delegated acts relating to the European Sustainability Reporting Standards (ESRS) of 11 July 2025.

1.4.3. GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY REPORT **[BP-1]**

1.4.3.1. Scope of consolidation for the financial statements

The Company applies a principle of aligning the scope of consolidation used for the Sustainability Report with that used for the financial statements, as specified in Note 18, "List of Group companies", of chapter 5 of this document. Exemptions from this principle of alignment may be permitted, either to maintain the relevance of information disclosed in the Sustainability Report or for reasons of feasibility. These rules and the results of their application are documented and updated annually. They relate to:

- Changes in the Group's scope;
- The list of included entities;
- Data breakdown principles.

1.4.3.2. Changes in the Group scope

There were a few minor changes in the scope of financial consolidation in 2025. These were mainly a result of integrating the following acquisitions: Aurexia, Neocase.

The revenue generated by these companies is presented in Chapter 5.

Under the principle of alignment, all companies acquired in 2025 are included in the scope of the Sustainability Report. Furthermore, with the exception of environmental data, the entire report accounts for these changes with effect from the dates on which companies are added to or removed from the scope of financial consolidation: 30 April 2025 for Aurexia and 30 November 2025 for Neocase.

Details on the integration method

For entities brought into scope in the course of the reporting year, data may be estimated or partial. For Aurexia and Neocase in this Sustainability Report, environmental data is estimated, while employee data includes only the total workforce. No further details are provided at this stage.

Specificities relating to environmental data

With the intention of providing transparent environmental information and in accordance with the organisational scope defined in the *GHG Protocol*, Scope 1, 2 and 3 emissions calculations include the scope of subsidiaries as soon as the Group takes control of them. These emissions are estimated for the "Aurexia" and "Neocase" scopes, with effect from 1 May 2025 and 1 December 2025, respectively. The estimates are based on actual data, especially site surface areas and headcounts.

1.4.3.3. Entities included

The Sustainability Report takes into account companies included in the scope of financial consolidation (see Note 18 of Chapter 5 this document). There are a few minor variations: companies that fall below the representativeness threshold, set at 50 employees, may be excluded from the reporting scope.

1.4.3.4. Breakdown of entities

Mirroring the financial statements, data in the Sustainability Report, when broken down geographically, tends to represent the following regions: "France", "United Kingdom", "Other European countries" and "Other countries". However, the aforementioned method for assigning subsidiaries to geographic regions for the Sustainability Report differs substantially from that used for the financial statements (see Note 18 of Chapter 5 of this document). For the purposes of the Sustainability Report, a subsidiary is always assigned to the region or regions where its workforce is located.[1] Consequently, the companies included in a geographic region may differ between the Sustainability Report and the financial statements. This derogation from the principle of alignment is both necessary and mandatory to provide a faithful representation of Sopra Steria's sustainability performance.

Furthermore, due to feasibility and systems constraints, tables on Sopra Steria's workforce in financial year 2025 are broken down into the following regions: "France", "United Kingdom", "International (excluding France and the UK)". The "Other European countries" region is not represented.

1.4.3.5. Coverage of the value chain

The Sustainability Report covers the Company's entire value chain, including its upstream and downstream activities, reflecting the work done in the context of the double materiality assessment. Details on the value chain are provided in Section 1.1.1 of this chapter. Furthermore, for each material matter, the report explains the steps in the value chain in the introductory section ("Presentation of the context, material impacts, risks and opportunities") for each of these matters.

1.4.3.6. Options to omit a particular disclosure

Sopra Steria has not made use of the option that enables the Company to omit certain disclosures relating to intellectual property, know-how, results of innovations, impending developments or matters in the course of negotiation.

1.4.4. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES **[BP-2]**

1.4.4.1. Time horizons

The contents of the Sustainability Report are based on the same time horizons as those applied to the double materiality assessment, as explained in Section 1.3.1 of this chapter.

1.4.4.2. Estimations and uncertainties

The Sustainability Report does not include any metrics based on a high proportion of estimated data, apart from environmental information. Furthermore, the report does not include any information subject to major uncertainties. Any estimates or minor uncertainties are mentioned in the text that supports the quantitative data or in the footnotes.

For all environmental metrics, the Group has aimed to reduce uncertainty by using updated emissions factors as much as possible.

For Scope 1 and 2 emissions, Sopra Steria collects information relating to the energy consumption of offices and data centres covering different types of energy and use. This information is used to calculate the Company's greenhouse gas emissions. The Group has harmonised its overall data collection process. In 2025, 87% of data covering these scopes was actual data. In parallel, countries and entities have also taken steps to work more closely with energy suppliers in order to recover more actual data.

For Scope 3 emissions, the three most significant GHG emissions categories (representing over 95% of emissions) are as follows:

- Business travel: The Group collects data relating to employee business travel by air, rail or road, as well as hotel stays during these trips;
- In 2025, 87% of travel-related data was actual data. The Group is gradually reducing the proportion of estimated data by standardising its data collection processes and developing closer links with travel agencies organising business trips;
- Commuting: The Group has studied the travel patterns of its employees in a number of countries to assess the distances travelled and the modes of transport used by employees on their commute, adjusting the data collected to take into account remote working by staff. In 2025, 94% of the data used on emissions related to commuting was actual data. The Group is gradually reducing the proportion of estimated data by extending employee questionnaires to new regions;
- Purchases of goods and services: The Group calculates the emissions produced by suppliers in its supply chain using sector-specific emission factors based on data reported by ADEME (the French green transition agency) and DEFRA (the UK's Department for Environment, Food & Rural Affairs). These factors are applied to the residual expenses by industry sector using the Group's new purchasing database. They are not replaced by actual emissions factors until these are available and communicated to us by the emitters. In 2025, actual emissions factors from key suppliers only covered 14% of Sopra Steria's supply chain emissions, with 86% of this data still estimated. Sopra Steria's work on improving its understanding of actual emissions by Tier 1 suppliers will continue in the form of more direct ongoing dialogue with its largest suppliers.

(1) Based on the geographic location of the employment contract.

Sopra Steria collects data about waste, including weight (in kg) and treatment information. In 2025, around 90% of this data is actual data. The Group continues to gradually reduce the proportion of estimated data by harmonising data collection processes and working more closely with its waste collectors.

1.4.4.3. Adjustments and corrections

In this Sustainability Report, two adjustments have been made compared to the data reported in 2024:

- The Sopra Banking Software (SBS) subsidiary was sold to Axway Software in 2024. In the 2024 Sustainability Report, SBS was included in the scope of environmental reporting until its operational divestiture, in accordance with the GHG Protocol and to provide a faithful representation of the Group's actual GHG emissions. In 2025, Sopra Banking Software (SBS) was permanently removed from the Group's reporting scope. Explanatory information was provided for each action plan to assess the impact of this sale on environmental performance.
- At its meeting on 21 February 2024, the Board of Directors approved the objective of having 22% of Level 5 and 6 positions held by women by 31 December 2025. The associated decision-making process is described in Section 1.2.3, "Diversity policy" of Chapter 3 of this document.

1.4.4.4. Incorporation by reference

Sopra Steria has made use of the option to address some disclosure requirements in other chapters of this Universal Registration Document. These disclosure requirements are listed below:

- ESRS 2 GOV-1: Information regarding the skills of the Board of Directors and its specialised committee concerning sustainability are presented in Chapter 3 of this document, particularly in Sections 1.2.2, 1.2.3 and 1.2.4;
- ESRS 2 GOV-3: Information regarding compensation, including in sustainability matters, of the members on the Group's Board of Directors are presented in Section 3 of Chapter 2 of this document;
- ESRS 2 SBM-1: Information regarding strategic sustainability matters and objectives related to the different pillars of the strategy are presented in Chapter 1, Section 5.3 of this document.

2. Environmental information

Climate change poses considerable challenges at global level, requiring governments, businesses and civil society to work together to protect future generations. The European Union has responded to the United Nations appeal aimed at keeping global warming below 1.5°C by passing a law that includes a requirement to achieve a net-zero emissions economy by 2050. As a European Group and major technology player, Sopra Steria is part of this effort and has defined an environmental policy aligned with the Paris Agreement. This is a long-term commitment: the company has been implementing climate change mitigation and adaptation initiatives since 2008 to ensure that the environment is a major focus of its sustainability performance. With a renewed commitment to continuous improvement and high standards, Sopra Steria has progressively drawn up rigorous action plans covering reducing greenhouse gas emissions, climate change adaptation, the circular economy, protecting biodiversity, and engaging with stakeholders along the entire value chain. Through this report, the Group reaffirms its commitment to integrating environmental best practices into its operations, digital services and supply chain. It is keen to expand the use of digital technology both as a tool for measuring its environmental footprint and as a catalyst for the development of solutions that can help create a more sustainable world. The actions described below contribute to the following UN Sustainable Development Goals (SDGs): 6, 7, 9, 11, 12, 13 and 15.

2.1. Climate change [E1]

2.1.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [E1-SBM-3] [E1-IRO-1]

At a time when energy consumption and greenhouse gas emissions arising from the use of technology are steadily increasing, digital services companies have a vital role to play. For a long time, the performance of digital services companies was assessed against the three criteria of quality, cost and timeliness. Today, environmental impact is also seen as a benchmark of excellence. Following the double materiality assessment Sopra Steria formally recognized the material importance of climate change for both its financial performance and its sustainability performance (see Section 1.1.3.1, "Results of the double materiality assessment", of this chapter). This exercise was an opportunity for the Group to formulate a pragmatic, committed vision of environmental issues as they pertain to digital technology: seeking to understand every facet of the technology to be able to question the purposes for which it is used, understand its impact, make activities more sustainable and harness it as a solution.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO "CLIMATE CHANGE"

Description of the materiality of "Reducing and mitigating the carbon footprint" for Sopra Steria (ESRS E1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Greenhouse gas emissions related to the production, electricity consumption and maintenance of digital infrastructure and equipment, with an impact enhanced by the increased use of AI.	Short term	Upstream value chain
Negative impact	Deteriorating working conditions or health of the Group's employees who may be exposed to the effects of climate change.	Long term	Sopra Steria's own operations
Risk	**(A) Political and Regulatory Risk:** Potential for the growing demands of environmental regulations and non-financial rating systems to generate regulatory compliance risks or impair stakeholder trust.	Medium term	Sopra Steria's own operations and downstream value chain
Risk	**(B) Market Risk:** Potential loss of competiveness, markets and appeal linked to insufficient environmental performance relative to industry actors, particularly in the context of increased usage of digital technology and the development of AI.	Medium term	Sopra Steria's own operations and downstream value chain
Risk	**(C) Reputational Risk:** Potential for failure to sufficiently take into account climate change issues in planned acquisitions to lead to controversies or jeopardise the company's capacity to achieve its objectives.	Medium term	Entire value chain
Risk	**(D) Physical risk:** Inability to manage major disruption linked to the effects of climate change on the value chain, in particular in the event of a natural disaster.	Long term	Entire value chain
Opportunity	**Products and services:** Increase in market share linked to solutions that help clients accelerate their sustainability transition (see Section 5.2, "Developing responsible digital technology" of this chapter)	Short term	Sopra Steria's own operations and downstream value chain

Resilience analysis

Sopra Steria identifies and categorises climate-related risks in accordance with the **guidelines of the TCFD** (Task Force on Climate-Related Financial Disclosures), distinguishing physical risks and transition risks. The Company's resilience analysis covers its entire value chain (operations, Tier 1 suppliers and clients) and assesses transition risks (Political, Regulatory, Market, Technological and Reputational risk) and physical risks (both acute and chronic). The analysis is performed for three climate scenarios: Net-Zero Emissions by 2050 scenario, a sustainable development scenario and the IPCC's pessimistic scenario (RCP[1] *8.5 or* SSP[2]5-8.5). This analysis is reviewed annually. Time horizons consist of short term (less than one year), medium term (one to five years) and long term (more than five years), in line with the Net-Zero 2040 target approved by SBTi (Science Based Targets initiative).

RESULTS OF THE RESILIENCE ANALYSIS

Risk category	Risk sub-category	Material risk	Time horizon	Description of scenario and its effects on Sopra Steria
Transition risks	Market	(B)	MT	Under the RCP 8.5 scenario, demand for low-carbon services and solutions falls in countries and regions where carbon is weakly regulated ("business as usual"). Elsewhere, demand is growing. In the IEA[3] NZE 2050 scenario and the SDS[4], demand for low-carbon services and solutions is increasing in the majority of countries where the Group operates – representing an opportunity.
	Policy and regulation	(A)	MT	Under the IEA NZE 2050 scenario and the SDS, national and regional regulatory frameworks are aligned and consistent. This harmonisation expands markets and facilitates compliance while stimulating demand for low-carbon solutions. Conversely, increases in fossil fuel taxes, new regulatory constraints and increased non-financial reporting requirements push up costs. Under the RCP 8.5 scenario, inconsistent requirements across geographical areas make compliance more complex and market development more challenging, leading to higher costs. However, the European Union has maintained relative consistency by setting out a common regulatory framework.
	Reputation	(C)	MT	Sopra Steria's market positioning reflects its leadership in managing the environmental impact of climate change and its preparedness for stricter policies and regulations. Under the IEA NZE 2050 scenario and the SDS, this positioning gives Sopra Steria a commercial edge and prepares it for increased stakeholder attention to climate change. Under the RCP 8.5 scenario, weak carbon regulations in some countries and regions reduce the commercial edge derived from Sopra Steria's positioning, while stricter carbon regulations elsewhere strengthen it.
Physical risks	Acute	(D)	LT	Under all scenarios: more frequent and severe extreme weather events can affect the accessibility and use of the Group's offices and data centres. Under the SSP5-8.5 scenario, heat waves impair the health and hinder the transport of employees and their families. Extreme weather events such as floods may also disrupt the networks and operations of the Group's suppliers, particularly essential services and data centres.

(1) Representative Concentration Pathways
(2) Shared Socioeconomic Pathways
(3) International Energy Agency
(4) Sustainable Development Scenario

Uncertainties

The three climate scenarios considered take into account uncertainties over physical risks and transition risks arising from a variety of sources. Uncertainties about physical risks:

- Climate projections: Climate models give only a range of possible future climate conditions (e.g. changes in temperature and precipitation patterns) and not a precise set of conditions;
- Data limitations: Gaps and inaccuracies in data used to assess climate risk and asset resilience make such assessments uncertain.

Uncertainties about transition risks:

- Regulatory changes: Future climate-related regulations and policies affect compliance and operating costs, but their nature and impact are unknown;
- Economic conditions: Climate change and associated regulatory changes result in fluctuations in economic conditions that affect investment decisions and resource availability;
- Stakeholder reactions: How stakeholders (e.g. investors and clients) will react to climate-related risks and sustainability initiatives is uncertain, resulting in uncertainty as to their investment and spending plans.

Specificities related to climate change in the process of identifying and assessing IROs

Climate-related impacts, risks and opportunities are identified and assessed using the process presented in Section 1.3.1 of this chapter. However, with regard to climate change, the process has a few specificities, namely climate scenario analysis, and risk categorisation according to the TCFD recommendations. These specificities are set out under "Resilience analysis" in this section. This approach is also applied to opportunities, which are grouped into six categories: resource efficiency, energy sources, products and services, markets, resilience and financial opportunities.

Strategy resilience

In response to the material sustainability matters, the Group has established an approach setting out associated strategic priorities and delivering continuous improvement in the results achieved. This approach takes into account material matters related to climate change and is presented in Section 1.1.1 (overview) and Section 1.1.3.2 (detailed view) of this chapter.

2.1.2. REDUCING AND MITIGATING THE CARBON FOOTPRINT, AND CLIMATE CHANGE ADAPTATION

2.1.2.1. Policy related to "Climate change" [E1-2 *including MDR-P*]

Sopra Steria's climate policy provides a framework covering both climate change mitigation and adaptation. This policy is designed to manage material impacts, risks and opportunities identified in the double materiality assessment.

The policy's scope extends to all of Sopra Steria's operations and covers all countries, relevant stakeholders and the entire value chain, from offices and data centres to suppliers, partners and clients. This extended coverage aims to ensure that climate concerns are taken into account at every level of the Company's operations.

Climate policy is signed off at the Company's highest level of governance, with responsibility for implementation falling to the Sustainability & Corporate Social Responsibility (SCSR) Department, supported by Chief Sustainability Officers present in the Group's countries and subsidiaries (CSOs).

The Group's policy related to "Climate change" ensures compliance with current and emerging regulations. In addition, the policy is based on internationally recognised standards and frameworks such as the SBTi, the United Nations Sustainable Development Goals (in particular SDG 13: "Climate action"; SDG 7: "Affordable and clean energy"; and SDG 9: "Industry, innovation and infrastructure"), ISO 14001, and the Verified Carbon Standard (VCS) for contributions to carbon neutrality.

This policy has **three primary objectives**: supporting the transition to a low-carbon economy, with a target of achieving net-zero emissions by 2040; adapting effectively to climate change; and developing low-carbon solutions to support clients and society.

These objectives are translated into projects and actions within the two programmes designed by the Group to implement the policy: the transition plan and the adaptation plan. These programmes are structured around **five key principles of action**:

1. Decarbonising the Group's entire value chain, in particular: suppliers and partners, offices, data centres, business travel, commuting, and services the Group provides to its clients;
2. Continuously assessing the Group's exposure to climate risk and bolstering its adaptability to climate change by supporting the resilience of buildings, data centres, infrastructure and supply chains;
3. Incorporating environment-related concerns into the value proposition by developing and providing solutions that support the sustainability trajectories of the Group's clients. These issues are addressed in Section 5.2 of this chapter;
4. Raising awareness throughout the value chain, training employees in climate-related issues and involving them in addressing such issues.
5. Strengthening the Group's impact beyond its value chain by financing projects that positively contribute to combating and adapting to climate change.

Sopra Steria's climate policy encourages shared environmental responsibility to ensure that stakeholders are aligned with the Group's sustainability-related goals. The climate policy accordingly takes into account the interests of its stakeholders, including employees, clients, suppliers, technology partners, investors and public authorities thanks to regular consultations and interactions. The stakeholder priorities addressed by this policy deal with, among other subjects, employee protection and safety, the contribution to clients' sustainability objectives, suppliers' involvement, regulatory compliance and transparency vis-à-vis investors. This systemic approach aims to ensure that the climate policy is comprehensive and adapted to the needs of those who are impacted by or involved in its implementation.

2.1.2.2. Group climate transition plan [E1-1]

Sopra Steria has designed and implemented a climate transition plan, allowing transformation to begin on its activities, making them more sustainable in a low-carbon world. This plan is aligned with the aforementioned objectives laid down by the United Nations (SDGs), the Paris Agreement (compatibility with the target of limiting global warming to 1.5°C) and the European Union. Its goal – validated by SBTi – is to achieve net-zero emissions by 2040. The climate transition plan includes a number of action plans and describes the full range of measures aimed at reducing greenhouse gas emissions arising from the Company's own operations, stakeholders in its value chain and employee travel. The trajectory that has been set adds to the credibility of Sopra Steria's environmental policy and its alignment with European requirements.

CLIMATE TRANSITION PLAN TARGETS VALIDATED BY SCOPE

Scope	Baseline year	Objective for 2030	Objective for 2040
Scopes 1+2	2019	-54%	-90%
Scope 3		-37.5%	-90%

To achieve the net-zero target, with effect from 2040, the Group plans to offset the remaining 10% of residual GHG emissions arising from its entire value chain. However, the current priority is to reduce emissions. Consequently, the Group has not yet put in place a structured approach guiding its contribution to carbon neutrality. Given the long-term horizon of this approach, readers are reminded that the Group will need to take into account evolving methodological and scientific standards, as well as market conditions, to do so. The context in which these objectives have been set and implemented is set out in Section 1.4.2 of this chapter.

The Group discloses data on its Scope 1, 2 and 3 GHG emissions annually in accordance with the GHG Protocol and shows how these emissions have changed year on year. This allows progress towards achieving climate objectives to be monitored.

DECARBONISATION LEVERS AND MAIN ACTIONS

Scope	Decarbonisation levers	Main actions
Scopes 1+2 *(offices and on-site data centres)*	▪ Reduce energy consumption ▪ Prioritise renewable energy sources	**Action plan – "Energy efficiency and renewables"** ▪ Continue the energy savings plan ▪ Promote the use of renewable energies in the Group's countries and entities and buy Energy Attribute Certificates (EACs) to achieve 100% renewable electricity ▪ Improve energy efficiency in offices and on-site data centres, for example by selecting new buildings in accordance with the highest environmental standards (BREEAM®, HQE™, LEED®) ▪ Use eco-efficient data centres with an effective cooling system and a constantly improving PUE (Power Usage Effectiveness)
	▪ Prevent fugitive emissions	**Action plan – "ISO 14001"** ▪ Gradually expand the scope of site certification to the entire Group **Maintain and modernise cooling equipment**
Scope 3 *(Scopes 3-1: "Supply chain" and 3-8: "Off-site data centres")* *(Scopes 3-6: "Business travel" and 3-7: "Commuting")*	▪ Streamline purchasing ▪ Ensure purchased services are carbon-efficient	**Action plan – "Sustainable procurement"** ▪ Structure the procurement decarbonisation strategy, by improving in-scope emissions accounting to obtain reliable data and involving key suppliers to reinforce their commitment to reducing carbon ▪ Take into account sustainability criteria when selecting suppliers and making purchasing decisions ▪ Minimise the Group's IT footprint (for example, by purchasing equipment with a lower environmental impact and lengthening the lifespan of some equipment) ▪ Opt for off-site data centres that use electricity from renewable sources with a low PUE
	▪ Optimise travel ▪ Replace the most emissions-intensive modes of transport	**Action plan – "Sustainable transport"** ▪ Promote low-emissions transport options for business travel ▪ Gradually transition from a vehicle fleet with combustion engines to electric vehicles ▪ Put in place incentives to support the use of lower-carbon modes of transport
Multiple scopes	▪ Raise awareness	**Action plan – "Employee awareness and training"** ▪ Increase awareness and train employees on a variety of climate change issues, especially energy consumption, transport and responsible digital technology
	▪ Help reduce the carbon footprint beyond our value chain	**Action plan – "Taking action beyond our value chain"** ▪ Offset all emissions relating to the Group's direct activities ▪ Finance innovative projects with a positive environmental impact

To ensure that its transition plan takes into account locked-in emissions,[1] Sopra Steria has identified three sources of emissions in this category: data centres, clients' IT infrastructure and property/travel. Emissions from these sources are likely to be locked in throughout the life span, of the associated assets. These locked-in emissions may therefore slow the pace of progress towards achieving the carbon reduction targets that have been set. Furthermore, the transition context may be constrained by unforeseeable new regulations, costs arising from purchases of assets in this category or unpredictable market developments. To account for this, the Group's preferred approach is to use data centres powered by renewables, sustainable IT design, low-carbon offices and more sustainable forms of transport.

To implement the Group's transition plan, operating expenses (OpEx) and capital expenditures (CapEx) are incurred to financially support the different levers and action plans described above.

(1) Locked-in emissions: Estimates of GHGs generated by the operation of assets and products with a long lifespan, measured from the reporting year to the end of their operating lifetimes.

FINANCIAL RESOURCES ALLOCATED TO LEVERS AND ACTION PLANS

Lever / Action plan	2025		2024	
	Operating expenses (OpEx)	Capital expenditure (CapEx)	Operating expenses (OpEx)	Capital expenditure (CapEx)
Sustainable procurement	0.57	0	0.21	0
Energy efficiency and renewables	1.36	10.80	0.56	20.95
Sustainable transport	1.47	14.09	0.90	28.11
ISO 14001	0.93	0	3.96	0
Training employees on climate-related issues	0.22	0	0.04	0
Taking action beyond our value chain	0.25	0.23	N/A	N/A
Total *(in millions of euros)*	**4.74**	**25.12**	**5.66**	**49.06**

For financial year 2025, only actual financial data has been used. Details on these expenses are presented later in this section for each action plan. The reduction in allocated expenditure between 2024 and 2025 is due to a number of factors. CapEx allocated to the "Energy efficiency and renewables" plan was down in 2025. Although three new very environmentally friendly buildings were approved in France in 2025, they will not be recognised in the financial statements until 2026. The reduction in CapEx under the Sustainable Transport Plan reflects a smaller volume of vehicle acquisitions in 2025, following an unusually high level of investment in 2024. Finally, the decline in OpEx related to ISO 14001 certification stems from the use in 2025 of actual, consolidated data covering the full organisational scope, replacing the higher estimates applied in 2024.

Links with the Group's sustainability performance management system

The climate transition plan is an integral part of a set of policies, plans and initiatives aimed at maintaining and improving the Group's environmental performance. This set of policies, plans and initiatives is developed in line with the Group's business strategy, operations, and financial, control and reporting processes. In particular, the climate transition plan plays a key role in supporting the objective of reaching net-zero by 2040. Sopra Steria's transition plan is fully embedded in the sustainability governance framework put in place by the Group and presented in detail in Section 1.2 of this chapter..

Disclosure of the transition plan is also embedded in the process used to produce the Group's Sustainability Report. Sopra Steria submitted its Sustainability Report in its entirety to the Board of Directors, including the transition plan.

Market recognition and key achievements

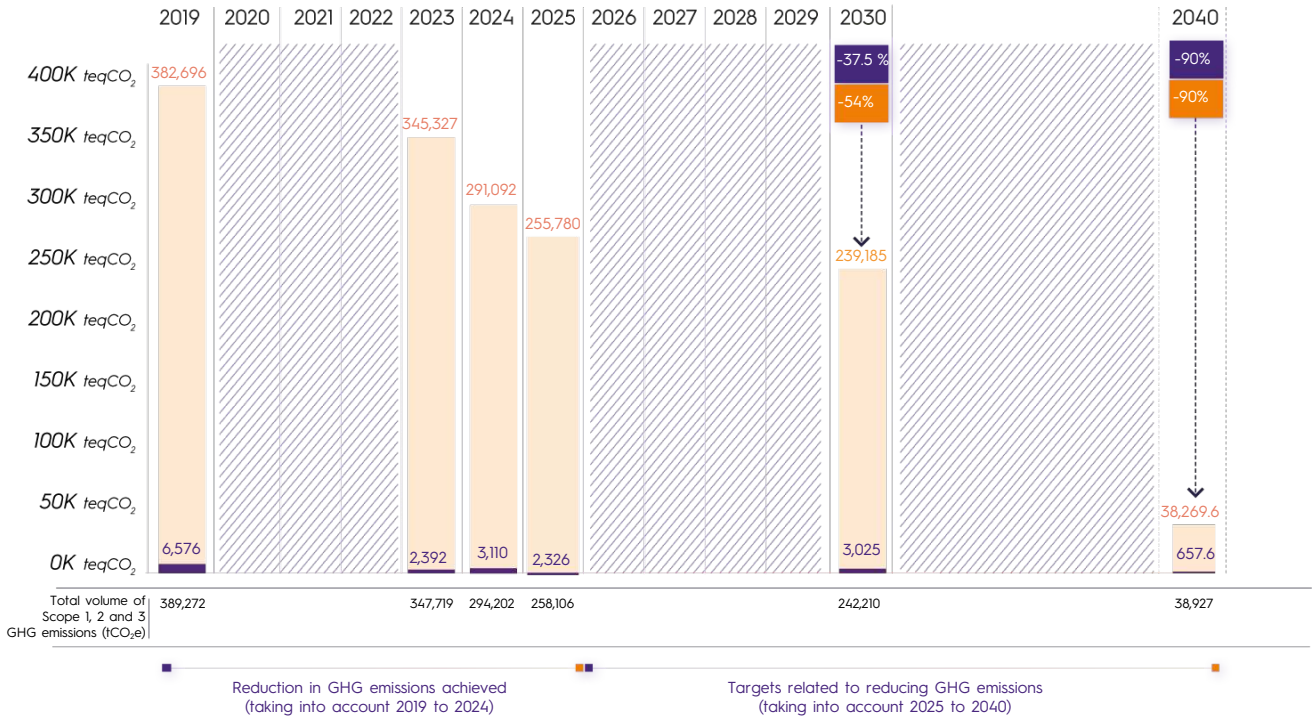
This level of commitment to reducing carbon has already seen Sopra Steria achieve a number of significant milestones:

- 2013: Steria is the first digital services company in France to gain a climate change score of 100A from the CDP. The Group has now appeared on the CDP's "A List" for the past nine years;
- 2014: Steria offset all the emissions coming from its direct operations (offices, data centres and business travel);
- 2017: Sopra Steria is the first digital services company to adopt a long-term emissions reduction target, aligned with an SBTi-approved 2°C trajectory;
- 2019: Emissions reduction target raised to align with a 1.5°C trajectory;
- 2023: Validation of a new SBTi Net Zero 2040-aligned objective.

It should be noted that Sopra Steria is not excluded from the benchmarks aligned with the European Union's Paris Agreement (EU Paris-aligned Benchmarks).

2.1.2.3. Targets related to "Climate change mitigation and adaptation" [E1-4 *including MDR-T*]

GROUP DECARBONISATION TRAJECTORY[1]



Key:

(1) On the y-axis, the term "teqCO$_2$"refers to tCO$_2$e.

2.1.2.4. Action plans related to "Climate change" and resources allocated [E1-3 *including MDR-A*]

Each action plan relies on a dedicated monitoring system, built around objectives/targets, actions, allocated resources and associated metrics. This system ensures rigorous management and continuous evaluation of the efficiency of the policies and actions implemented. The measures presented below do not include a description of any remediation actions. It is considered that the Group's material impacts do not cause harm requiring such actions.

SUMMARY OF ACTION PLANS IN SUPPORT OF THE GROUP'S POLICY RELATED TO "CLIMATE CHANGE"

Action plan	Key actions	Scope	Time horizon	Key advances in 2025
CLIMATE TRANSITION PROGRAMME				
a. Sustainable procurement	See the table entitled "Decarbonisation levers and main actions related to the Group's objectives" in Section 2.1.2.2 of this chapter.	All Group entities	Short and medium term	Conducting in-depth analysis of the carbon footprint of purchases, reinforcing the sustainable procurement policy and improving carbon-accounting for purchases Lengthening the lifespan of equipment Tightening up monitoring in coordination with the SCSR, Purchasing and IT departments Rolling out a responsible digital technology purchasing guide
b. Energy efficiency and renewables		All Group entities Main data centre	Short term	Quarterly follow-up of energy consumption and actions implemented to reduce it Monthly follow-up of PUE and actions implemented to improve energy performance
c. Sustainable transport		All Group entities	Short and medium term	Implementation of a Group-wide Sustainable Transport Plan, appointment of entity and site transport officers and organisation of quarterly workshops and dialogue with entities Development and roll-out of a "Sustainable transport" e-learning course Inclusion of a transport-related CSR criterion in the Group Performance Index used to determine variable compensation for the CEO and managers
d. Environmental management (ISO 14001)		All Group entities	Short and medium term	Start of roll-out, focusing on France, and preparation for the certification of the Kléber head office site in Paris where Group Executive Management and other functions are stationed Development and roll-out of an "ISO 14001" e-learning course
e. Employee awareness and training		All Group entities	Short term	International roll-out of the Climate Fresk, scaling up of sustainable design training, organisation of the Freskathon
f. Taking action beyond our value chain	Finance innovation through the sustainability-linked loan programme Continue exploring partnerships in order to contribute to carbon neutrality	All Group entities	Short and medium term	Finance an innovative project with a positive environmental impact through the sustainability-linked loan programme Offset all emissions relating to the Group's direct activities
PROGRAMME – CLIMATE CHANGE ADAPTATION				
Climate change adaptation	Assess exposure to physical risks, prioritise buildings that comply with adaptation standards, and maintain an insurance programme that covers a portion of climate risks	All Group entities	Short term	In-depth analysis to identify major physical risks in order to draw up the Group's consolidated adaptation plan

CLIMATE TRANSITION PROGRAMME

a. Details on the "Sustainable procurement" action plan

Purchases account for 82% of Sopra Steria's total carbon footprint, with IT purchases representing 39% share of total purchases. The Group Purchasing Department, in partnership with the SCSR Department and the IT Department, has initiated a sustainable procurement monitoring plan to help reduce the Group's emissions. As part of this approach, Sopra Steria takes action to raise supplier awareness, support and engage suppliers in reducing their carbon impact. This action plan was launched in 2021 and will remain in place until 2030.

Targets related to "Sustainable procurement" [MDR-T]

The "Sustainable procurement" action plan is aligned with the Group's SBTi-validated targets. It aims to reduce Scope 3 emissions by 37.5% by 2030 (relative to a 2019 baseline).

Roll-out of EcoVadis CSR assessments of suppliers will continue in 2026, with the aim of covering 80%[1] of target supplier expenditure incurred and an eligibility criterion of €150k.

Actions and resources related to "Sustainable procurement" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

In 2025, Sopra Steria implemented actions based on the following principles:

- Continuing to streamline server infrastructure by centralising servers and pooling resources while also continuing to evaluate equipment through life cycle assessments based on internal inventories.
- Helping suppliers reduce their GHG emissions:
  - At the identification, selection and contracting stage, by signing the Supplier & Partner Code of Conduct; 100% of suppliers working with the "France" reporting unit signed this Group Code of Conduct, and 100% of the Group's new contracts include environmental, social and human rights requirements;
  - Throughout the partner relationship: extensive conversations with certain suppliers to encourage them to disclose their GHG emissions figures and evaluate their performance via EcoVadis.

A Group whistleblowing system is in place for reporting environmental risks posed by key suppliers eligible via EcoVadis.

- In 2025, over €894 million of supplier expenditure was assessed via the EcoVadis platform, representing 773 suppliers. This action plan is also supplemented by a "Sustainable procurement" training plan for buyers.

Main actions (medium term)

Sopra Steria has initiated new foundational work to strengthen its plan to decarbonise purchasing by 2030. This initiative is aimed at activating and measuring suppliers' carbon reduction efforts and highlighting tangible examples. It is underpinned by two complementary pillars:

- The ability to measure emissions from purchases, notably by collecting supplier-specific data;
- Mobilising suppliers in the supply chain through support, engagement and a more extensive individual assessment.

In 2026, Sopra Steria should be in a position to set targets and trajectories for 2030 by purchasing category, aligned with targets established for Scope 3.

To address IT procurement, Sopra Steria has drawn up a plan to reduce impacts covering the period 2026-2028 based on its carbon assessment and life cycle analyses of its IT assets. This plan highlights important areas of action such as lengthening the lifespan of some equipment and reducing the impact of remote third-party services. It involves putting in place new sustainable procurement requirements for digital goods and services. These requirements are formalised in a specific guide aimed at:

- Increasing transparency as regards the impact of digital services provided by third parties;
- Obtaining projected improvement plans from suppliers;
- Monitor supplier commitments relating to responsible digital technology.

Financial resources

Implementing the "Sustainable procurement" action plan requires both financial and human resources, expressed in terms of full-time equivalent (FTE), both at the level of Group functions and in specific countries and entities. It also requires operating expenses, notably to cover the costs of external support and the subscription to the EcoVadis platform needed to monitor supplier performance. The sum of these operating expenses (OpEx) is presented in the table showing financial resources allocated to the transition plan in Section 2.1.2.2 of this chapter, under the "Sustainable procurement" heading.

Metrics related to "Sustainable procurement" [MDR-M]

In 2025, Sopra Steria reduced its emissions related to purchases by 15%, and reduced its total Scope 3 GHG emissions by 33% relative to 2019, and by 12% relative to 2024. This reduction is mainly due to updates to generic emissions factors for different purchase categories and the more extensive use of supplier-specific carbon intensity data. The share of primary data increased from 4% in 2024 to 14% in 2025. The sale of the subsidiary SBS in 2024 resulted in a 3.3% reduction in emissions from purchases in 2025, independently of other transition plan action levers.

Scope 3 metrics, including for Scope 3.1, are presented in the table showing emissions by scope in Section 2.1.2.5 of this chapter.

In 2025, suppliers covered by EcoVadis CSR assessments accounted for 79% of total supplier spend incurred; 773 suppliers were assessed, equating to 66% of eligible suppliers.

(1) Change relative to 2024 (85%) following the change in scope resulting from the divestment of SBS in September 2024.

b. Details on the "Energy efficiency and renewables" action plan

In 2022, in light of the global energy crisis, Sopra Steria launched its "Energy efficiency and renewables" action plan. This plan applies to all entities and is aligned with the Group's long-term GHG emissions reduction trajectory. It aims to reduce energy consumption at offices and to increase the proportion of renewable energies in the Group's energy consumption.

Targets related to "Energy efficiency and renewables" [MDR-T]

The energy efficiency and renewables action plan is aligned with the Group's low-carbon trajectory. In particular, it contributes to the reduction of the Group's Scope 1 and 2 carbon footprint. Sopra Steria has set itself the following targets:

- Maintain the minimum threshold for the proportion of the Group's electricity consumption from renewable sources at 95% (offices and on-site data centres);
- Reduce energy consumption at offices by 20% in 2030 compared with 2021.

These objectives were drawn up in accordance with the "Tertiary Decree" in France (Decree of 23 July 2019 on the obligation to reduce final energy consumption in tertiary sector buildings) before being voluntarily extended to cover the entire Group. They were set in conjunction with the Real Estate Department so as to identify levers directly influencing energy consumption. The action plan takes into account external growth due to new acquisitions.

The baseline year chosen was 2021. Energy consumption had been unusually low that year due to the pandemic.

Actions and resources related to "Energy efficiency and renewables" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

The Group's Real Estate Department and Sustainability & Corporate Social Responsibility Department are collaborating closely to factor energy issues into real estate portfolio management and development. Ever since it was launched, the "Energy efficiency and renewables" action plan has been built around three priorities, broken down into the following principles of action:

1. Heating and cooling:
   - Limiting the temperatures and operating times of heating systems in winter and cooling systems in summer in keeping with the specific needs of each country and site;
   - Optimising air conditioning systems while ensuring adequate levels of comfort.
2. Lighting:
   - Limiting lighting to what is strictly necessary and adapting it to activity levels in offices and other premises
   - Replacing traditional bulbs with LED bulbs and installing motion sensors.

In this way, the Group systematically prioritises energy-efficient buildings and looks for certified buildings of recent construction. For example, the technical requirements for the work launched in Annecy to carry out the extensive renovation of the Group's long-standing headquarters target both HQE™ "Exceptional" and BREEAM® "Excellent" certification. More generally, an objective has been set of ensuring that 85% of the portfolio of new or recently constructed buildings in France complies with the RE 2020 or RT 2012 construction standards by 2028 (compared with 55% in 2020). Furthermore, the Group is working on developing an objective that can be applied across its entire scope.

3. Using IT tools while applying strict rules on energy consumption and minimising the energy impact of data storage.

To complement these Group-wide initiatives, entities are implementing initiatives independently:

- Implementation of Building Energy Management Systems (BEMSs) in certain buildings in the United Kingdom to optimise the lifespan and operation of various pieces of equipment such as lighting, heating and air conditioning;
- In India, replacement of ventilation pipes and ducts to optimise their operation, together with concurrent installation of solar panels.

Sopra Steria is also seeking to improve the PUE and energy efficiency of its data centres by optimising air conditioning systems and server room planning. The main data centre site has a multi-year action plan to reduce electricity consumption. In particular, this plan includes the replacement of cooling units and pumps, and the installation of a free cooling system. In addition, the site is ISO 14001 and 50001 certified and is a signatory of the EU Code of Conduct for Data Centres.

To roll out and monitor these actions, a specific organisational governance structure has been put in place. This consists of energy experts, environment officers and entity Chief Sustainability Officers and is coordinated by the central SCSR team.

At the same time, Sopra Steria sources a high proportion of the electricity consumed by its offices and data centres from renewable sources. This is achieved by purchasing green electricity contracts directly from suppliers, accounting for around 20% of overall electricity consumption. The remaining 80% of consumption is covered by guarantees of origin.

Main actions (medium term)

In keeping with the levers already actioned, the Group is keen to more actively manage its energy supplies and encourage the more systematic use of local green energy contracts. Plans are in place for 2026 to jointly develop and implement an overall framework to help countries and sites choose green energy suppliers who are in step with the Group's ambitions. Meanwhile, optimisation of data centre room planning will continue.

Financial resources

Implementing the energy efficiency and renewables action plan requires both operating expenses (OpEx) and capital expenditure (CapEx). OpEx covers the human resources needed to oversee and implement the plan, expressed in FTE, both centrally and in the relevant countries and entities; energy improvement actions; maintenance of facilities; and purchases of Energy Attribute Certificates (EACs). CapEx mainly consists of increased rental payments on high-energy-performance buildings. These include five buildings with BREEAM® "Excellent" or HQE™ "Exceptional" certification in France, Belgium and the United Kingdom, two of which have received an energy performance diagnostic of A, as well as investments in energy improvements. All these expenses are set out in Section 2.1.2.2 under "Energy efficiency and renewables".

Metrics related to "Energy efficiency and renewables" [E1-5 *including MDR-M*]

The key performance indicators for this plan are energy consumption in offices (including common areas) and the share of renewables in electricity consumption.

Energy consumption covers electricity, fuel (fuel oil, diesel and natural gas) and district heating.

A report is drawn up each quarter and shared and discussed with local energy officers before being presented more widely at meetings. These meetings are aimed at sharing not only results but also actions and best practices so that everyone can play their part in meeting objectives.

ENERGY CONSUMPTION AND SHARE OF RENEWABLE ENERGIES

	2025	2024	2021 (baseline)
Energy consumption at offices (including common areas) *(MWh)* ✓	**47,928**	54,094	58,590
Results compared to baseline year	**-18%**	-8%	*N/A*
Renewable energy use for electricity consumption at offices (including common areas) *and on-site data centres (%)* ✓	**100**	100	99.2

In 2025, energy consumption fell compared to 2024. The decrease was mainly attributable to efforts made under the energy efficiency and renewables action plan. The sale of SBS in 2024 resulted in a 4% energy-related reduction in 2025, independently of other action levers.

c. Details on the "Sustainable transport" action plan

Employee transport, including commuting and business travel, accounts for 13% of Sopra Steria's total emissions, all entities combined. Sustainable transport represents a key way of reducing the Group's carbon footprint. In early 2025, it drew up a formal action plan to define a common framework to promote best practices and the use of lower-impact modes of transport.

Targets related to "Sustainable transport" [MDR-T]

The transport action plan is aligned with the Group's low-carbon trajectory to reduce the Group's Scope 3 carbon footprint. Sopra Steria has set itself the following targets, which are aligned with its SBTi commitments:

- Target for 2027: Reduce transport-related emissions by 15% relative to 2024 (65% reduction relative to 2019);
- Target for 2030: Reduce transport-related emissions by 20%relative to 2024 (70% reduction relative to 2019);
- Target for 2040: Reduce transport-related emissions by 40% relative to 2024 (90% reduction relative to 2019).

In setting these objectives, the Group consulted stakeholders internally, through interviews and workshops with employees, and externally, through the analysis of the commitments and practices of competitors (based on a benchmarking exercise).

Actions and resources related to "Sustainable transport" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

- Integrate transport into the Group Environmental Performance Index, representing 5% of the Chief Executive Officer's managers' variable compensation;
- Roll out a dedicated "Sustainable transport" e-learning course to raise employee awareness of the environmental implications of travel, inform them of the Group's commitments and offer practical solutions to help them use more sustainable modes of transport;
- Continue to support the Company vehicle fleet transition to electric or low-emissions vehicles;
- Strengthen specific local organisational governance arrangements pertaining to the Sustainable Transport Plan, based on quarterly steering committee meetings and operationally managed by local transport officers and CSOs;
- Promote sustainable modes of transport and set policies that prioritise low-emission modes of transport;
- Promote financial incentives and biking schemes adapted to specific local needs to encourage employees to adopt sustainable modes of transport (biking, public transport, electric vehicles);
- Prioritise selecting sites that are well served by public transport, and adapt site facilities to make it easier for employees to use sustainable modes of transport when commuting.

Main actions (medium term)

Incorporate the transport policy into the Group's processes and systems to ensure it is implemented consistently at all levels.

Financial resources

Implementing the "Sustainable transport" action plan requires both operating expenses (OpEx) and capital expenditure (CapEx). OpEx consists of the human resources needed to oversee and implement the plan, expressed in FTE, both centrally and in the relevant countries and entities. It also covers other operational initiatives, such as maintenance costs for electric vehicle charging stations, the roll-out of the "Sustainable transport" e-learning course, and funding for the sustainable transport allowance, particularly in France. CapEx relates to upgrading the Group's fleet of electric and low-emissions (less than 50 gCO_2/km) vehicles. This translates into a substantial increase in the proportion of new electric and low-emissions vehicles in the Group's fleet in, going from 30% in 2024 to 80% in 2025. CapEx also includes specific upgrades related to sustainable transport, such as installing charging stations at sites. The whole of these expenditures is presented in the table of financial resources allocated to the transition plan in Section 2.1.2.2 of this chapter, under the "Sustainable transport" heading.

Metrics related to "Sustainable transport" [E1-8 *including MDR-M*]

Progress against the "Sustainable transport" action plan is monitored using the following metrics:

- Business travel, at Group level and by entity/country (Scope 3-6);
- Employee commuting and remote working, at Group level and by country/site (Scope 3-7).

Metrics are presented in the table showing emissions by scope in Section 2.1.2.5 of this chapter.

In 2025, GHG emissions generated by business travel undertaken by Sopra Steria employees were 7% lower than in 2024, while emissions related to commuting and remote working were 4% lower. Overall transport-related emissions declined by 5% year on year.

The sale of SBS in 2024 resulted in a 4.6% reduction in transport-related emissions in 2025, independently of other action levers.

Particular attention has been taken to obtain actual data to track these metrics, enabling more granular monitoring of actions related to the Sustainable Transport Plan. The proportion of actual versus estimated data rose to 87% for business travel (up 11% relative to 2024) and 94% for commuting (up 14% relative to 2024), mainly as a result of the employee survey on this topic being expanded to cover new geographies.

INTERNAL CARBON PRICING

	2025	2024	2023
Gross greenhouse gas emissions – Scopes 1 and 2 by internal shadow carbon pricing (%)	N/A	N/A	N/A
Gross greenhouse gas emissions – Scope 3[1] by internal shadow carbon pricing (%)	N/A	4.17	5.29

(1) The portion of Scope 3 covered by internal carbon pricing is 3-6, business travel.

In 2025, Sopra Steria continued to make limited use of internal carbon pricing as a tool for raising awareness about sustainable transport issues. However, pilot testing on the use of internal carbon pricing for business travel in France and the United Kingdom over the last few years has not at this stage demonstrated a sufficient impact to justify implementing the Sustainable Transport Plan. Sopra Steria plans to adjust the trials carried out in order to continue to evaluate the potential of internal carbon pricing as an additional tool for raising awareness and changing behaviour.

d. Details on the "Environmental management (ISO 14001)" action plan

The international standard ISO 14001 provides a framework for designing and implementing an EMS and continuously improving environmental performance. At 31 December 2025, 40% of Sopra Steria's sites representing 69% of the Group's workforce have secured ISO 14001 certification. The "ISO 14001" action plan covers all entities and geographies.

Targets related to "Environmental management (ISO 14001)" [MDR-T]

Following a collaborative process involving the SCSR Department and the Real Estate Department to ensure that the objectives being considered were feasible, the Group has set itself the following medium-term targets:

- Target for year-end 2026: At least 70% of Group employees to be based at sites that are ISO 14001-certified (or in the process of being certified);
- Target for year-end 2028: At least 80% of employees to be based at such sites;
- Target for year-end 2030: At least 95% of employees to be based at such sites.

The Group has monitored progress towards its targets since their approval in 2025.

Actions and resources related to "Environmental management (ISO 14001)" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

- In 2025, set up quarterly Group steering committee meetings involving all CSOs and country ISO 14001 contacts to share best practices and integrate future certifications into local roadmaps. The purpose of these meetings is to share not only results but also actions and practices so that everyone can play their part in meeting objectives.
- In France during 2025, start the centralised roll-out of the ISO 14001 standard and begin the certification process for the Kléber head office site in Paris.
- Roll out a Group-wide "ISO 14001" e-learning course in French and English to develop skills company-wide.

Main actions (medium term)

- From 2026, obtain certification for an additional site in Belgium, four additional sites in the United Kingdom and further sites in France and Germany.
- Between 2028 and 2030, increase the number of sites with ISO 14001 certification, with roll-out to additional locations in Italy and France.

Financial resources

Implementing the action plan related to ISO 14001 certification only requires certain operating expenses (OpEx). These include the human resources assigned to managing the certifications, estimated in terms of full-time equivalent (FTE) at Group level and for the relevant countries and entities. Operating expenses also include costs that are essential for ensuring compliance and maintaining certifications, i.e. costs related to audits, certification, monitoring of regulations, and the implementation of the ISO 14001 e-learning course and external training on this topic. These costs are consolidated in the table of financial resources allocated to the transition plan presented in Section 2.1.2.2 of this chapter, under the "ISO 14001" heading.

Metrics related to "Environmental management (ISO 14001)" [MDR-M]

The key performance indicators for monitoring this plan are the proportion of certified sites and the proportion of employees working at certified sites. A report is published each year and shared and discussed with local energy officers before being presented more widely.

EMPLOYEES ASSIGNED TO AN ISO 14001 CERTIFIED SITE

	2025	2024	2020
Employees working at ISO 14001 sites (%)	**69**	50	35
Certified sites (%)	**40**	24	12

No assumptions or estimations are applied to these metrics.

e. Details on the "Employee awareness and training" action plan

Sopra Steria is committed to raising awareness of environmental issues among its employees and providing employee training on these issues. The Group offers dedicated training accessible to all on a number of topics such as combating climate change and adopting responsible digital technology. Through this training, each and every employee has the opportunity to become an agent of change. The SCSR Department has also launched Sustain.hub, an in-house platform which brings together all the company's sustainability action plans, information and news. The SCSR Department regularly organises events such as Live Sustain, which involves over 3,000 people.

The main components of this action plan are the Climate Fresk and the 2tonnes workshop. It is applicable to all Group entities.

Targets related to "Employee awareness and training" [MDR-T]

By 2027, the Group aims to have trained 7,000 employees on climate-related issues. The baseline year is 2022, the year that awareness-raising on climate-related issues was first introduced.

The target was set following consultation between the Academy, the Sustainability & Corporate Social Responsibility Department and an external service provider, after analysing the level of roll-out in France.

Actions and resources related to "Employee awareness and training" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

Climate Fresk was rolled out in France in 2022 and began to be extended across the entire Group in 2024. A number of actions have been implemented since then:

- Training sessions organised for Climate Fresk workshop trainers.
- Coaching sessions run by expert trainers at country level to train up new workshop trainers.
- Organisation of local "Freskathon" events to promote the workshops. The 2025 edition involved nine countries (Germany, Spain, Italy, India, France, Belgium, the Netherlands, the United Kingdom and Poland) and more than 150 participants.
- Gathering ideas and initiatives from employees at the end of each Climate Fresk workshop to help strengthen collective engagement and turn ideas into practical action.
- Deployment since 2023 of the 2tonnes workshops in France and follow-up.

To roll out and monitor these actions, a specific organisational governance structure has been put in place. It consists of Climate Fresk workshop trainers, CSOs and local Academy coordinators, and is managed by the central Sustainability & Corporate Social Responsibility (SCSR) team.

Main actions (medium term)

The scope of this action plan will be reviewed to include additional training programmes. In addition to Climate Fresk and the 2tonnes workshop, a number of training courses help equip employees with a deeper understanding of environmental issues and encourage more targeted action. These include the "Sustainable transport" and "ISO 14001" e-learning courses launched in 2025, as noted in the corresponding action plans, the "Sustainability passport" e-learning course and other in-house training delivered in the Group's entities and countries.

It should be noted that Digital Collage and the training course on sustainable design for digital services are presented in Section 5.2, "Developing responsible digital technology", of this chapter on responsible digital technology.

Financial resources

The action plan related to employee awareness and training is funded through operating expenses (OpEx). These expenses are mainly usage fees for Climate Fresk and 2tonnes licences, coaching expenses for the countries, organising international Climate Fresk events and costs relating to "Train the Trainers" programmes. They also include travel-related expenses incurred by workshop trainers for the purposes of implementing training and rolling it out across the Group. These costs are consolidated in the table of financial resources allocated to the transition plan presented in Section 2.1.2.2 of this chapter, under the "Awareness and training" heading.

Metrics related to "Employee awareness and training" [MDR-M]

The key performance indicator for monitoring this plan is the number of employees and workshop trainers trained. Raw data is collected and analysed each month and a report is shared with country- and entity-specific local officers at monthly meetings.

EMPLOYEES TRAINED ON CLIMATE-RELATED ISSUES

	2025	2024	2022
Number of employees trained on climate-related issues	**3,346**	2,537[1]	275
Number of workshop trainers trained on climate-related issues	**195**	135	23

(1) Change relative to the figure for 2024 (2,520 employees) following the inclusion of new data. A Group-wide collection process will be rolled out by the end of the first quarter of 2026 to ensure that all data is properly collected for all countries.

f. Details on the "Taking action beyond our value chain" action plan

SBTi defines the Beyond Value Chain Mitigation (BVCM) initiative as a mechanism through which companies can accelerate their overall net-zero transformation by going beyond simply achieving science-based targets. By participating in this initiative, Sopra Steria intends to be seen as a leading player in climate action among its clients, its suppliers and its employees.

Targets related to taking action beyond our value chain [MDR-T]

- Each year, finance at least one innovative project that generates measurable positive environmental impacts, via the sustainability-linked loan programme.
- Fund carbon offset schemes to help achieve climate neutrality for direct operations.

In 2026, the Group plans to reconsider the relevance of carbon offset schemes (see the "Main actions (medium term)" paragraph of this section).

Actions and resources for taking action beyond our value chain [E1-3]

Main actions (carried out and planned for short term)

- Continue pursuing the sustainability-linked loan programme for its second year in order to raise additional funding for innovation and support startups and companies developing positive-impact solutions.
- Continue working with partners specialised in net-zero pathways. In 2010, Sopra Steria launched an approach aimed at contributing to carbon neutrality. Since 2020, the Group has been contributing to an afforestation project under the banner of the UN's Climate Neutral Now programme. As part of this project, its direct activities achieved Climate Neutral Now certification in 2021. The GHG emissions sequestered under this project are checked by the Verified Carbon Standard (VCS) and have obtained Compliance Certification Board (CCB) certification. Some countries have also implemented other types of initiatives to locally offset part of their greenhouse gas emissions.
- Contribute to climate finance, especially via the Wind Capital investment fund specialised in financing sustainable technologies, supported by Sopra Venture Capital.

Main actions (medium term)

In 2026, the Group will continue to pursue its approach aimed at contributing to carbon neutrality with regard to the emissions generated by its direct activities (offices, data centres, business travel). As before, it will participate only in contribution projects displaying a high level of integrity. It will comply with the fundamental carbon principles and striking a balance between environmental protection, economic growth and stakeholders' social responsibility. Sopra Steria will endeavour to contribute solely to certified projects with reliable partners, in particular Gold Standard projects.

Financial resources

Implementing the "Taking action beyond our value chain" action plan involves both operating expenses (OpEx) and capital expenditure (CapEx). OpEx consists of the human resources needed to oversee and implement this action plan, expressed in FTE, currently positioned at Group level only, as well as disbursements under the sustainability-linked loan programme. CapEx consists of sustainable investments and climate-focused innovation. The total is presented in the table of financial resources allocated to the transition plan, in Section 2.1.2.2 of this chapter, under the "Taking action beyond our value chain" heading.

Metrics related to "Taking action beyond our value chain" [E1-7 *including MDR-M*]

For this action plan, the metrics used are as follows:

1. Number of innovative projects with an environmental impact financed via the sustainability-linked loan programme: in 2025, two innovative projects received financing of €100k each in the form of donations. The first project centres on environmental impact and the second on social impact; in 2024, two projects with a focus on environmental impact received financing.
2. The amount of GHG emission reductions or removals in relation to direct activities (offices, data centres, and business travel) resulting from climate change mitigation projects outside the value chain. This amount corresponds to Scopes 1, 2 (market-based), 3-6 and 3-8. This metric is presented in the table below.

AMOUNT OF GHG EMISSION REDUCTIONS OR REMOVALS IN RELATION TO DIRECT ACTIVITIES

	2025	2024
Amount of GHG emission reductions or removals in relation to direct activities (offices, data centres and business travel) (% of the Group's total emissions)	**5.3**	5.3

2.1.2.5. GHG emissions by scope [E1-6]

BREAKDOWN OF GHG EMISSIONS BY SCOPE FOR SOPRA STERIA

	Retrospective						
	2019	2024	2025	% 2024/2025	2030	2040	Annual objective (as %) / Baseline year: 2019
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO_2e)	4,719	2,746	1,931	-30%			
Proportion of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0	0	0%			
Scope 2 GHG emissions					54%	90%	-65%
Gross Scope 2 GHG emissions (location-based) (tCO_2e)	16,611	9,644	7,208	-25%			
Gross Scope 2 GHG emissions (market-based) (tCO_2e)	1,857	366	395	8%			
Significant Scope 3 GHG emissions							
TOTAL GROSS INDIRECT (SCOPE 3) GHG EMISSIONS (TCO_2E)	**382,696**	**291,091**	**255,780**	**-12%**			
1 Products and services purchased	270,835	248,879	211,068	-15%			
2 Property, plant and equipment							
3 Energy-related emissions not included in Scopes 1 and 2	5,464	4,670	3,523	-25%			
4 Goods transport (upstream)							
5 Waste	296	33	35	6%			
6 Business travel	34,687	12,267	11,374	-7%			
7 Employee commuting and remote working	66,778	23,051	22,091	-4%	**37.5%**	**90%**	**-33%**
8 Off-site data centres	1,250	111	108	-3%			
9 Goods transport (downstream)							
10 Processing of sold products							
11 Use of sold products							
12 End of life of sold products							
13 Tenants	494	164	275	68%			
14 Franchises							
15 Investments	2,892	1,916	7,306	281%			
TOTAL GHG EMISSIONS							
Total GHG emissions (location-based) (tCO_2e)	**404,026**	**303,481**	**264,919**	**-13%**	**N/A**	**N/A**	**N/A**
Total GHG emissions (market-based) (tCO_2e)	**389,272**	**294,203**	**258,106**	**-12%**	**N/A**	**N/A**	**N/A**

The table above concerns all the Group's countries and entities. Moreover, by way of derogation from the principle adopted by Sopra Steria of alignment between financial and non-financial statements, and with the intention of providing transparent environmental information that reflects the actual carbon impact (see Chapter 3 of the GHG Protocol, "Setting Organizational Boundaries"), Scope 1, 2 and 3 emissions calculations include the scope of subsidiaries as soon as the Group takes control of them. Aurexia and Neocase are therefore included in the scope of these calculations.

The methodology used is compliant with the GHG Protocol (Homepage | GHG Protocol[1]). For Scopes 1 and 2, 85% of the data presented is actual data. As regards the main categories of Scope 3, the amount under Category 1 is an estimate based on financial data, while the amounts under other categories are mostly based on the collection of physical data.

In 2025, Sopra Steria held an 11.07% stake in 74Software. Scope 3, Category 13, relating to "Emissions arising from investments" corresponds to the emissions of 74Software as a tenant of office space belonging to Sopra Steria. Sopra Steria's share of the other emissions of 74Software is also reported under Scope 3, Category 15. The impact of 74Software was estimated at around 66,000 tCO_2e of GHG emissions for Scopes 1, 2 and 3 (upstream). Accordingly, emissions relating to Sopra Steria amounted to 7,306 tCO_2e (11.07% * 66,000 tCO_2e).

(1) https://ghgprotocol.org/

CARBON INTENSITY

	2025	2024
Total emissions intensity per employee (tCO_2e for Scopes 1, 2 & 3, per employee)	**5.03**	5.77
Direct emissions intensity (offices, data centres and business travel) per employee (tCO_2e for Scopes 1, 2, 3-6 & 3-8, per employee)	**0.27**	0.30
Total emissions intensity per million euros of revenue (tCO_2e for Scopes 1, 2 & 3 per €m)	**45.70**	50.93

Additional tables with details for each country are available on Sopra Steria's website.

PROGRAMME – CLIMATE CHANGE ADAPTATION

In 2025, Sopra Steria began the process of drawing up a consolidated Group climate change adaptation plan. This work proceeded in two phases. The first of the two project stages involved assessing physical risks to the company's sites and data centres by applying the OCARA[1] method. Based on the risks identified, a consolidated adaptation plan will be articulated, during the second project phase, which will continue in 2026. The aim of these projects is to reduce the critical and major risk exposure levels, while reinforcing and extending the measures already implemented by the Group.

These adaptation methods should also deliver related benefits for climate change mitigation, biodiversity, health and pollution control, conservation of water and resources, and the resilience of local stakeholders. This action plan covers all Group entities.

Targets related to "Climate change adaptation" [MDR-T]

To date, four targets have been set, with 2025 as the baseline year:

- 2025: Gross risk analysis carried out on 100% of sites and data centres;
- 2027: In-depth assessment (net risk assessment) carried out at 100% of sites and data centres identified as high-risk[2] for 2030;
- 2030: Specific adaptation plan drawn up at 100% of sites and data centres confirmed by the in-depth assessment to be high-risk for 2030;
- 2030: Business continuity plans updated for 100% of sites and data centres confirmed by the in-depth assessment as high-risk for 2030 to take into account identified climate risks.

Actions and resources related to "Climate change adaptation" [E1-3 *including MDR-A*]

Main actions (carried out and planned for short term)

- Identify the types of climate risks that could affect employees, productivity and assets such as buildings and data centres, particularly in vulnerable areas such as Spain, southern France and India, which are exposed to heat waves and flooding.
- Prioritise modern, resilient buildings that comply with the most recent climate change adaptation standards. Thanks to the close collaboration between the Real Estate Department and Sustainability & Corporate Social Responsibility Department, the adaptation priorities have been factored into real estate portfolio management and development.
- Audit sites and ensure they are equipped with robust services such as efficient air conditioning, in keeping with the ISO 14001 certification action plan.
- Maintain a comprehensive insurance programme covering property damage and operating loss should the risks linked to climate change materialise.

Main actions (medium term)

- Conduct in-depth assessments on at-risk sites and data centres to assess net risk.
- Start deploying priority actions under a consolidated adaptation plan for the physical risks identified.
- Gradually extend the analysis to other types of transition-related risk (technology risk, market risk, regulatory risk, reputational risk).

Metrics related to the "Climate change adaptation" action plan [E1-7 *including MDR-M*]

The metrics related to this action plan are as follows:

- Proportion of sites and data centres that have undergone a gross risk analysis: 100% at year-end 2025.

Metrics related to the last three targets will be further analysed:

- Proportion of sites and data centres identified as high-risk for 2030 that have carried out an in-depth assessment;
- Proportion of sites and data centres confirmed by the in-depth assessment to be high-risk for 2030 that have drawn up a specific adaptation plan;
- Proportion of sites and data centres confirmed by the in-depth assessment as high-risk for 2030 that have updated their business continuity plan to take into account identified climate risks.

(1) OCARA (Operational Climate Adaptation and Resilience Assessment): analytical framework for assessing the resilience of enterprises to climate change impacts
(2) At least one critical or major gross risk identified

2.2. Circular economy [E5]

2.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [E5-IRO-1] [E5-SBM-3]

For a digital services company like Sopra Steria, purchases of IT services and hardware are the main drivers of impacts, risks and opportunities related to the circular economy. The production and use of such equipment consumes large amounts of resources. This generates substantial volumes of electronic waste, and multiple social and environmental issues can emerge in the supply chain. As resources critical to digital technology become increasingly scarce, regulations tighten and stakeholder expectations grow, the circular economy has become a strategic priority for the sector and the company. To help promote virtuous economic practices in purchasing, use and recycling, Sopra Steria focuses its efforts on lengthening the lifespan of equipment, re-using equipment, preventing waste and securing supplies. The Group has adopted a holistic approach to understanding these issues with the aim of reducing medium- and long-term risks, improving its sustainability performance and creating economic, social and environmental value for its stakeholders.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO "CIRCULAR ECONOMY"

Description of the materiality of "Resource and waste management" for Sopra Steria (ESRS E5)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Environmental and social risks of digital technology arising from purchases of equipment, infrastructure or digital services, which involve resource extraction and consumption, as well as the hazardous waste created.	Short term	Upstream value chain
Risk	Physical risk: Shortage of resources leading usage to be prioritised in a manner that disadvantages Sopra Steria or to an increase in costs.	Medium term	Sopra Steria's own operations and upstream value chain
Risk	Reputational risk: Controversies or regulatory penalties resulting from the inability to put in place an effective waste management process across all countries and sites.	Medium term	Sopra Steria's own operations and downstream value chain
Opportunity	Resource efficiency and reputation: Lower costs and enhance reputation by applying the principles of the circular economy in the purchase, use and recycling of equipment and digital infrastructure.	Short term	Sopra Steria's own operations and downstream value chain

Specificities in the process of identifying and assessing IROs related to the circular economy

The process is similar to that presented in Section 1.3.1 of this chapter. However, with regard to the circular economy, the process has a few specificities, in particular the classification of risks in accordance with the recommendations of the TNFD (Taskforce on Nature-related Financial Disclosures). Risks are classed into two categories:

- Physical Risks which include those related to natural resource shortages, depletion of stock and use of primary or recycled renewable resources, and of renewable or non-renewable resources;
- The Transition Risks originating from regulatory changes or pressure brought to bear by consumers or civil society to adopt less harmful practices for the environment (reduction in waste, championing of recycling, etc.).

In parallel, opportunities are also classified into six categories: "Resource efficiency", "Products and services", "Markets", "Resilience" and "Financial opportunities".

2.2.2. RESOURCE AND WASTE MANAGEMENT

2.2.2.1. Policy related to "Resource and waste management" [E5-1 *including MDR-P*]

Generally speaking, Sopra Steria's policy in this area is aimed at reducing the environmental impact of its direct and indirect activities. The Group seeks to optimise resource use, manage the life cycle of equipment and solutions and responsibly manage waste. Managing impacts, risks and opportunities (IROs) related to resource use and the circular economy is key at every step of the value chain. The scope of the policy encompasses all of Sopra Steria's value chain, covering key stakeholders, in particular suppliers, clients, partners, investors and employees, with no major exclusions.

The policy related to "Resource and waste management" is monitored at the highest governance level of the Group. The SCSR Department is responsible for implementation, with the support of the Purchasing Department and the IT Department, as well as the country and entity CSOs.

This policy is aligned with objectives set by the EU on waste management and sustainability. In particular, Sopra Steria complies with the regulatory requirements set out in Europe's RoHS[1] and REACH[2] legislation.The Group limits its hazardous waste following the criteria outlined by these texts. In this way, it helps contribute to the United Nations Sustainable Development Goals related to the topic (including SDG 12, "Responsible consumption and production"; SDG 6: "Clean water and sanitation"; and SDG 11: "Sustainable cities and communities").

The resource management policy was expanded in 2025 to take account of increased vulnerability to shortages of critical resources, illustrated by difficulties with the procurement of laptop computers. Faster growth in artificial intelligence and the associated need for RAM (Random Access Memory) has created difficulties for equipment manufacturers and triggered a sharp rise in prices as demand exceeds supply. Sopra Steria has implemented a set of business continuity measures based on extending the lifespan of digital equipment used, lifting the internal reuse rate and expanding its supplier base.

The current policy is structured around four key principles:

1. Optimising resource consumption across the value chain through choice of suppliers (sustainable procurement), efficient energy management and the development of tools for measuring resource consumption (G4IT[3]);
2. Managing the life cycle of equipment, notably by extending its life and encouraging the purchase of reconditioned equipment;
3. Managing waste, in particular waste electrical and electronic equipment (WEEE), by encouraging reuse and recycling;
4. Raising the awareness of actors in the value chain, and training employees and involving them in addressing issues related to the circular economy and resource use.

This policy has been designed to address as a priority the elements with the greatest impact with respect to the results of the double materiality assessment. In keeping with its continuous improvement approach, Sopra Steria will work with internal and external stakeholders in an effort to incorporate circular economy best practices as its business develops and its industry sector evolves.

2.2.2.2. Targets related to "Resource and waste management" [E5-3 *including MDR-T*]

The Group has set itself the following targets to be achieved by 2030:

- Reuse, recycle or recover 100% of WEEE (reuse, raw materials recovery for recycling, heat recovery);
- Reuse, recycle or recover 100% of paper and cardboard waste (raw materials recovery for recycling, heat recovery);
- Maintaining the internal reuse rate for laptop computers in France above 30%.

These targets were set by the IT Services & Infrastructure Department and the Purchasing Department, with the support of the Internal IT Systems Department.

A third target concerning the reuse rate for laptop computers in France was set in 2025 alongside the two initially set targets. Over the next few years, Sopra Steria will be looking to intensify its efforts in relation to this target to ensure that internal reuse is put into practice more systematically across all the Group's geographies.

For waste, the baseline year adopted is 2020, with the Group monitoring progress towards its targets since 2020. For the internal reuse rate, the baseline year adopted is 2024. The Group has monitored progress towards its targets since 2025.

2.2.2.3. Actions related to "Resource and waste management" [E5-2 *including MDR-A*]

To put its policy into practice, Sopra Steria is following a specific action plan aimed at reducing its environmental impact, in keeping with waste management and sustainability objectives set by the European Union (Directive 2012/19/EU[4]). This action plan aims to optimise the use of resources upstream (water, electricity), to control more effectively the life cycle of equipment and solutions and manage waste (WEEE, paper, cardboard) more responsibly. It covers all Group entities.

Main actions (carried out and planned for short term)

Main actions in relation to managing upstream resources:

- Gradually increase environmental reporting covering equipment and data centre operators, with monitoring of water and electricity consumption optimisation and of improvement in the PUE (Power Usage Effectiveness) and WUE (Water Usage Effectiveness) metrics;
- Purchase from suppliers of electronic equipment that meet Sopra Steria's specific requirements and are committed to reducing their impact on the environment and environmental resources (in particular, mineral resources) by signing on to the Supplier & Partner Code of Conduct;
- Roll out a guide to responsible digital technology;
- Increase the proportion of FSC-certified paper;
- Encourage purchase of laptop computers with environmentally certified IT equipment (TCO, EPEAT® Gold) and a high level of repairability (>8) at Group level;

(1) The European Restriction of Hazardous Substances Directive (RoHS) limits the use of certain hazardous substances in electrical and electronic equipment. The text aims at limiting the amount of hazardous chemicals used in electronic equipment.
(2) Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is an EU regulation issued on 18 December 2006. REACH covers the production and use of chemical substances and their potential effects on human health and the environment.
(3) G4IT: a tool for managing actions to reduce the environmental impact of IT systems.
(4) Directive 2012/19/EU of the European Parliament and the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE)

- Make greater use of equipment by extending its useful life to 5 years and placing a major emphasis on internal reuse;
- Draft the plan to reduce the Group's IT-related environmental impact in 2025. This plan covers actions related to the deployment of sustainable procurement requirements for digital services and goods, more accountable management of IT equipment and data centres, and expanded performance measures.

Main actions in relation to managing electronic, paper and cardboard waste:

- Introduce awareness campaigns encouraging people to cut down on printing documents and extend the life of equipment;
- Launch a guide to eco-friendly digital behaviours;
- Set circular economy and waste management guidelines for suppliers via the Supplier & Partner Code of Conduct;
- Responsibly manage waste, in particular waste electrical and electronic equipment (WEEE), by encouraging reuse and recycling.

To monitor these actions, a specific organisational governance structure has been put in place, managed since 2020 by the Sustainability & Corporate Social Responsibility (SCSR) Department, in collaboration with the other Group functional departments concerned.

Main actions (medium term)

- Roll out the plan to reduce the Group's IT-related environmental impact between 2026 and 2028;
- Systematise internal reuse across all the Group's geographies.

2.2.2.4. Metrics related to "Resource and waste management" [E5-4 and E5-5 *including MDR-M*]

Volumes of waste generated, the proportion reused, recycled or recovered, and the volume of certified paper purchased are the main key performance indicators. Data are collected every quarter to monitor the situation throughout the year.

	2025	2024	2020
Waste electrical and electronic equipment (WEEE) ✓			
Proportion of waste collected and recycled (%)	**73.2**	99.6	97
Proportion of waste collected and reused, recycled or recovered for energy generation (%)	**26.7**		
Paper and cardboard waste ✓			
Proportion of paper and cardboard waste collected separately and recycled (%)	**95.2**	99.9	96
Proportion of waste collected separately and reused, recycled or recovered for energy generation (%)	**4.6**		

INTERNAL REUSE RATE IN FRANCE

	2025	2024
Internal reuse rate in France[1] (%)	**41**	34

(1) Over a rolling 3-year period.

Reused equipment is included in these figures and tracked separately as part of the reused portion.

The internal reuse rate shows the portion of laptop computer requests met with an item of equipment that had already been assigned over a rolling three-year period. To maximise the reuse, recycling and recovery of WEEE and paper and cardboard waste, the Group calls on service providers specialised in collecting and reusing, recycling or recovering them, maximising the possibilities of giving them a second life. The Group is seeking to improve performance by working more closely with its suppliers.

All the data consolidated for the purpose of monitoring and reporting these metrics come from the Group's suppliers.

The sale of SBS in 2024 led to a 3.6% reduction in waste generated (in kg) in 2025, independently of the other action levers.

Sopra Steria does not produce any hazardous waste under the definitions set out in the RoHS and REACH regulations. In the course of its activities, the Group produces WEEE classified as hazardous under Commission Decision 2000/532/EC of 3 May 2000 and Directive 75/442/EEC on waste, and reuses wherever possible such electrical and electronic equipment once it has been retired. In 2025, the portion of hazardous WEEE not given a second life stood at 0.001% of the total amount of WEEE and paper, cardboard, plastic and metal waste.

2.3. Information beyond materiality

Sopra Steria's sustainability approach encompasses biodiversity issues, as the Group recognises that biodiversity and climate change are closely connected. The IPBES[1] identifies the correlation between the climate and biodiversity as a major driver of change in ecosystems. The direct impacts of the Group's activities are limited, and the double materiality assessment revealed that the main potential impacts on biodiversity are associated with the upstream value chain, in particular with suppliers. While biodiversity has not yet reached the materiality threshold, this issue could become more material in the future. The Group therefore plans to deepen the detailed analysis of its supply chain over the next few years and gradually incorporate biodiversity criteria into its procurement processes.

Additionally, a mapping of sites located near Key Biodiversity Areas (KBAs[2]) was undertaken. This exercise identified 13 potentially affected sites.[3]The mapping is based on the first step of the TNFD's LEAP[4] methodology and was updated in 2025. Lastly, the Group will seek to pay particular attention to preserving and promoting biodiversity at the site of its historic headquarters in Annecy, where the family originally founded it, as part of the deep renovation work begun in 2025, which will help shape a sustainable future for the Company.

2.4. Information on the EU Taxonomy

The Taxonomy Regulation (Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020) is one of the measures in the European Union's action plan set out in its Green Deal. It consists of a number of initiatives for achieving climate neutrality by 2050 by:

- Reorienting capital flows towards sustainable investments;
- Managing the financial risks caused by climate change, natural disasters, environmental damage and social issues;
- Promoting transparency and a long-term vision in economic and financial activities.

The Green Taxonomy is set out in delegated acts (Commission Delegated Regulation (EU) 2021/2139 on climate objectives and its Annexes 1 and 2 on alignment criteria, and Commission Delegated Regulation (EU) 2021/2178 Article 8 and its annexes on sustainability metrics, both of these regulations in their consolidated version dated 15 July 2022, Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 on the other four environmental objectives and its annexes amending Article 8 of the Commission Delegated Regulation, Commission Delegated Regulation (EU) 2023/2485 amending the Taxonomy Climate Delegated Act, which adds new activities, Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 simplifying the content and amending the reporting templates), the Corporate Sustainability Reporting Directive (CSRD) 2022/2464 of 14 December 2022 replacing the Non-Financial Reporting Directive (NFRD), and AMF (French Autorité des Marchés Financiers or Financial Markets Authority) and ESMA (European Securities and Markets Authority) publications. It establishes a common language and single, transparent system for classifying environmentally sustainable economic activities, to distinguish such activities from other economic activities.

To be eligible, an activity must make a substantial contribution to one of the following six environmental objectives:

- Climate change mitigation;
- Climate change adaptation;
- Sustainable use and protection of water and marine resources;
- Transition to a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

An activity is considered sustainable or Taxonomy-aligned if it:

- Contributes to one of the six environmental objectives and is on the list of activities defined in the delegated acts;
- meets the technical criteria for substantial contributions mentioned for this objective;
- does not significantly harm any of the other five environmental objectives;
- complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, particularly fundamental labour rights and human rights.

This analysis culminates in the publication of the following data:

- Proportion of revenue (turnover) that is sustainable or aligned;
- Proportion of capital expenditure (CapEx) that is sustainable or aligned;
- Proportion of operating expenses (OpEx) that is sustainable or aligned.

(1) Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
(2) KBAs (Key Biodiversity Areas) taken from the IBAT (Integrated Biodiversity Assessment Tool) database.
(3) Compared with 17 in 2024. The difference is due to a combination of changes in the real estate portfolio, the removal of SBS from the scope and the addition of Aurexia and Neocase.
(4) Locate – Evaluate – Assess – Prepare.

2.4.1. MAIN ACTIVITIES ELIGIBLE BASED ON THE TURNOVER METRIC

In order to gain a harmonised understanding of the EU regulation and its delegated acts, particularly with regard to the identification of activities that are eligible for and aligned with the turnover metric, the Group communicated with its peers in France via Numeum, a professional association that represents digital services companies, software vendors, platforms and engineering and technology consulting companies.

Numeum carried out an analysis of activities defined in Annex 1 of the Climate Delegated Act supplementing the EU Taxonomy Regulation as contributing to climate change mitigation and matched them with those pursued by its members. Numeum published a position paper on activities it considers as eligible based on analysis of the alignment criteria and compliance with the "Do No Significant Harm" (DNSH) principle as it applies to the other objectives and the minimum safeguards (https://numeum.fr/finance-fiscalite/note-de-position-sur-la-taxinomie-verte/). It identified the two key activities set out below.

Data processing, hosting and related activities (§8.1 of Annex 1 to the Delegated Act on climate change mitigation)

The following are eligible:

- Data storage and processing activities, if they are carried out using the entity's own infrastructure. Alternatively, if the entity is a tenant occupying or cosharing space in a data centre owned by a service provider, and if the entity has control over the technical specifications for the rooms and the equipment.
- The entity must be able to isolate the revenue for its activities in the storage and processing of data.
- This revenue must be generated by the entity acting as principal and not as agent (i.e. it is not merely involved in purchasing and reselling a hosting service, for example).

Data-driven solutions for GHG emissions reductions (§8.2 of Annex 1 to the Delegated Act)

Solution integration or development activities are eligible if they could eventually contribute, either directly or indirectly, to reducing greenhouse gas (GHG) emissions. They would be considered as making a direct contribution if they benefit clients, and as making an indirect contribution if they benefit clients' clients.

Accordingly, development activities are eligible for solutions that aim to:

- Measure greenhouse gas (GHG) emissions along the value chain with the goal of adopting measures to reduce these emissions;
- Reduce the quantities of energy, raw materials and components used to provide a service, on condition that the associated reduction in greenhouse gas emissions can be proven. For example:
  - Solutions that lower a building's energy costs by collecting consumption data and helping decide which measures to take to reduce them;
  - Solutions that optimise low-carbon transport.
- Increase the proportion of renewable energies in the client's total energy consumption;
- Reduce the carbon footprint of a product across its entire life cycle;
- Extend the lifespan of the client's equipment, for example by means of a predictive maintenance solution that helps reduce the product's greenhouse gas emissions over its entire life cycle;
- Reduce the environmental impact of an organisation's processes thanks to digitalisation;
- Reduce the environmental impact of IT by activating sustainability levers covering equipment, infrastructure, applications and data, provided that this reduction makes a substantial contribution to reducing the client's greenhouse gas emissions.

Activities to upgrade eligible solutions are also considered eligible.

In addition, consulting activities are eligible if they lead to the implementation of a transformation project resulting in the reduction of a client's greenhouse gas emissions and may include, for example:

- Defining the client's net-zero emissions strategy and assisting with its implementation;
- Helping the client's employees get on board with change by raising awareness of digital sustainability;
- Accompanying the transition to a low-carbon vehicle fleet;
- Optimising consumption at data centres;
- Assisting in hosting edge computing applications to help reduce emissions.

2.4.2. ELIGIBILITY ANALYSIS FOR TURNOVER AND CAPEX METRICS

The Group's approach to identifying eligible activities and projects for the turnover metric is strictly aligned with the stance adopted by Numeum.

As is the case with some digital services companies, the Group's activities do not have a substantial negative impact on the environmental objectives of the Taxonomy. It is therefore only marginally concerned by the activities identified in the EU regulation, and essentially by those included in Annex 1 ("Climate change mitigation" objective), namely:

- CCM 8.1: Data processing, hosting and related activities

Eligible projects include hosting activities for clients using either the Group's own infrastructure or equipment owned by the Group installed in service providers' data centres where hosting revenue can be isolated from revenue from other services. It excludes all hosting activities carried out in third-party infrastructures, such as those of data centre operators not owned by the Group or cloud providers, management infrastructure services provided outside of the Group's infrastructures, consulting services, and transformation and cloud deployment projects.

- CCM 8.2: Data-driven solutions for GHG emissions reduction

This mainly consists of client consulting and integration projects that have a measurable favourable impact, whether direct or indirect, on reducing greenhouse gas emissions:

- projects that involve developing solutions for determining and measuring greenhouse gas emissions;
- integration of solutions that help the Group's clients reduce their consumption of raw materials or components;
- integration projects that aim to optimise a constraint or replace physical flows with digital processes: migration to paperless processes, where the project results in a proven net reduction in greenhouse gas emissions, or simulation via digital twin.

On this basis, two types of projects were identified as falling under CCM 8.2:

- Projects considered as enabling under the Taxonomy, i.e. that help the Group's clients make a substantial contribution to climate change mitigation. The vast majority of the projects identified in 2025 fall into this category. These may, for example, include:
  - as regards sustainable transport, projects that accelerate the transition to electric trains on the rail network, optimise railway availability, encourage more environmentally friendly transport choices when alerts are triggered by air pollution metrics, coordinate local transport availability including new modes of transport, and optimise itineraries and fleets;
  - as regards energy, projects that introduce an environmental management system, increase renewable energy generation, extend the life of nuclear power stations and monitor energy consumption by end-clients;
  - as regards waste, projects that optimise logistics and reduce the waste of fresh and very fresh products that are thrown out once they are past their expiry date;
  - as regards the carbon footprint of digital technology, projects that reduce emissions from the use, manufacture, distribution, decommissioning and end-of-life treatment of the various IT layers (terminals, infrastructure, digital services).
- Software solutions that make a direct or indirect contribution to reducing the client's greenhouse gas emissions, for example:
  - software solutions contributing to the climate change mitigation objective involve the manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of aircraft with zero direct (tailpipe) CO_2 emissions. On this basis, several projects were identified with regard to the optimisation of the operability or life cycle of future products relating to propulsion, or the management of test flights with the design of test-beds for hybrid hydrogen engines.
  - environmental performance monitoring modules included in solutions developed by Sopra Real Estate Software,
  - software solutions to set targets and metrics for reducing greenhouse gas emissions, and to monitor and verify the progress towards the environmental impact reduction being tracked;
  - G4IT (Green For IT), which serves to assess and reduce the environmental impact of information systems through automated evaluation, drawing on the reference framework built by ADEME and an expert consortium including Sopra Steria and made available under an open-source licence;
  - the introduction of an IOT system to improve preventive maintenance of equipment, extending its lifespan and cutting down on travel by technicians, who would then be able to perform full diagnostics remotely.

It may also be concerned by certain activities relating to the climate change adaptation goal, namely:

- CCA 8.4: Software enabling physical climate risk management and adaptation

Eligible projects falling under Activity CCA 8.4 contributing to the climate change adaptation objective bring together software solutions used for the forecasting, projection and monitoring of climate risks, to provide early warning systems for climate risks, and for climate risk management. On this basis, several types of project were identified, such as:

- The Biodrone software solutions combining state-of-the-art drone technology and AI to support modern, sustainable forestry through forest mapping and analysis, the surveillance of undesirable species such as the red-berried elder, the restoration of pastures inaccessible to tractors, the fertilisation of forests too small to cover by helicopter, the detection of bark beetles along with early warning systems for diseases, and biomass CO_2 capture calculation based on drone images.
- The software services operated by Copernicus, the European Union's Earth observation programme, offering information services based on observation via satellite and in situ (non-spatial) data. Climate risks are thus identified through the monitoring of the atmosphere, marine environments and climate change developments and managed using disaster risk management systems.
- Crimson solutions, such as Crimson Tactic, operated for various civil security stakeholders in mainland and overseas France and outside France, to run emergency, comprehensive oversight and crisis management operations (e.g. to combat forest fires or flooding) when climate risks materialise.
- The FloodDAM solution for reliably and automatically detecting, monitoring and assessing floods using multiple land- and satellite-based sensors.

- CE 4.1: Provision of IT/OT data-driven solutions

The circular economy projects eligible for this objective include a focus on production chain optimisation. This helps reduce waste from raw materials and maintenance processes and extend the life of equipment. They may also consist of implementing software to identify, monitor and trace materials, products and assets throughout their respective value chains. Such projects aim to support the circularity of material and product flows and the introduction of digital product

passports. They ensure that all data – from the supply and extraction of materials used in manufacturing through to end-of-life product recycling – is traceable.

All the key vertical markets in which the Group operates have been analysed.

Due to its particular business model, **only a very small proportion of the Group's revenue is eligible**, which justifies application of the Taxonomy's **materiality exemption**.

Meanwhile, **capital expenditure (CapEx)** was limited, as in 2024, to **real estate** (Activity CCM 7.7) and the **vehicle fleet** (Activity CCM 6.5) in the "Climate change mitigation" objective. This capital expenditure consists of newly recognised or remeasured right-of-use assets as stated in the Group's financial statements. Surveys in the form of questionnaires were sent out to vehicle fleet and real estate providers to determine their degree of alignment.

2.4.3. ALIGNMENT ANALYSIS FOR CAPEX METRIC

Alignment is based on meeting the substantial contribution criteria, the "Do No Significant Harm" (DNSH) principle and the minimum safeguards. They are detailed below.

Meeting substantial contribution criteria for the CapEx metric

As regards individually eligible capital expenditure relating to real estate and the vehicle fleet (Section 2.4.2 above), the Group conducted surveys in the form of questionnaires sent out to suppliers.

In 2024, the Group took the view that buildings achieving BREEAM (Building Research Establishment Environmental Assessment Method) "Excellent" and HQE (High Environmental Quality) "Exceptional" labels meet the substantial contribution criteria.

In 2025, several of the Group's eligible buildings have achieved these certifications: three in France (Cyber Campus: BREEAM "Excellent" and HQE "Exceptional"; Puteaux Latitude: BREEAM "Excellent" and HQE "Exceptional"; Paris Trinity: HQE "Exceptional"), one in Belgium (Machelen: BREEAM "Excellent") and one in the United Kingdom (Newcastle: BREEAM "Excellent"). BREEAM has mapped the overlap between the BREEAM seal of quality's criteria and the technical requirements of the Taxonomy in a published document. An "Excellent" rating is not sufficient in every case to meet all the alignment criteria. The Group has also consulted the study published by Certivea on applying the EU Taxonomy to commercial property, which concludes that only certain forms of HQE-BD (High Environmental Quality – Sustainable Building) certification guarantee buildings' alignment with the Taxonomy. Since the Group does not have access to either detailed BREEAM studies, despite having sent a request to lessors, or to the latest versions of the HQE-BD certification, it does not possess the necessary evidence to demonstrate the alignment of eligible buildings. Lastly, the Energy Performance Certificates for eligible buildings have been verified, where they are available. A non-material portion achieved the required "A" level. The Group will continue to look out for any additional confirmation that may confirm this alignment in the future.

The proportion of the Group's vehicle fleet acquired in 2025 that meets the substantial contribution criterion (concerning emissions per kilometre travelled) has increased significantly. Eligible CapEx on vehicles went from 30.0% to 80.5% thanks to an increase in the number of electric vehicles and other vehicles emitting less than 50 gCO_2/km.

Complying with the "Do No Significant Harm" (DNSH) principle

In order to be aligned, activities eligible for an objective that have been identified by the Group and meet the substantial contribution criteria must also comply with the "Do No Significant Harm" principle relative to the other environmental objectives.

- **DNSH – Climate change adaptation**

The Group pursues a policy of adapting to physical climate risks, as set out in Section 2.1.1, "Presentation of the context, material impacts, risks and opportunities". This policy is observed when selecting new buildings for use by the Group, with lessors or the Group carrying out an assessment of climate-related risks and vulnerabilities.

- **DNSH – Transition to a circular economy**

The Group has a proactive policy of contributing to the circular economy. It meets requirements drawn up in accordance with Directive 2009/125/EC for servers and data storage products and does not use restricted substances listed in Annex II of Directive 2011/65/EU. Indeed, all equipment legally brought into Europe is compliant, and the Group's IT equipment purchasing policy applies internationally.

A waste management action plan is in place, ensuring that end-of-life electrical and electronic equipment is recycled as far as possible. This plan is described in Section 2.2.2 of this report, "Resource and waste management". In 2025, 99.9% of waste electrical and electronic equipment was reused, recycled or recovered.

Suppliers of vehicles for the Group's European fleet have been consulted for the purpose of establishing vehicles' compliance with the requirements arising from Directive 2005/64/EC of 26 October 2005 relating to the reusability, recyclability and recoverability of motor vehicles. Given the responses the Group has received, it does not possess the necessary evidence to demonstrate the alignment of its vehicles. The Group will remain on the look-out for any additional information confirming this alignment in the future.

- **DNSH – Pollution prevention and control**

Vehicles in the Group's European fleet comply with the Euro 6 emissions thresholds in accordance with Regulation (EC) 715/2007 and Directive 2009/33/EC. Suppliers of vehicles for the Group's European fleet have been consulted for the purpose of establishing vehicles' compliance with Regulation (EU) 2020/740 in terms of their external rolling noise and rolling resistance coefficient. Given the responses the Group has received, it does not possess the necessary evidence to demonstrate the alignment of its vehicles. The Group remains open to any information that may come to light regarding this alignment.

Compliance with minimum safeguards

Minimum safeguards are procedures implemented by an undertaking that is carrying out an economic activity to ensure alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

The following table shows how the Group meets the minimum safeguards by reference to the relevant chapters and sections of this report.

MINIMUM SAFEGUARDS

Area	Evidence of safeguards and reference to corresponding sections in the Universal Registration Document
Human rights	The Group is committed to complying with applicable law, has in place a human rights policy and is subject to the duty of vigilance set out in French regulations. See Sections 3, "Social information"; 2.1.2.4, "Sustainable procurement"; 3.2.2, "Solidarity and volunteering"; 3.1.4.1, "Policy related to employee protection and trust"; 4.2.1, "Duty of vigilance and vigilance plan"; 4.2.2, "Statement on due diligence"; and 5.1.4.1, "Protection of personal data".
Business ethics and anti-corruption	The Group applies a zero-tolerance policy with respect to corruption and influence peddling. A specific Anti-Corruption and Influence-Peddling Code of Conduct is available in five languages and covers all Group entities. An e-learning training programme has been developed for all employees, supplemented by specific training for the roles most exposed to these risks. The Group has also put in place procedures for assessing its suppliers and subcontractors. See the "Supplier & Partner Code of Conduct" paragraph in Section 4.1.3, "Policies related to 'Business conduct'". An e-learning training programme has been developed for all employees, supplemented by specific training for the roles most exposed to these risks.
Taxation	The Group is committed to fully complying with tax regulations. The Group pays its taxes and duties in the countries where its operations are located and where value is created. See the "Policy related to tax transparency" paragraph in Section 4.1.3, "Policies related to 'Business conduct'".
Fair competition	The Group is committed to managing its business in strict compliance with competition law in countries in which it operates. See the "Policies related to other regulations" paragraph in Section 4.1.3, "Policies related to 'Business conduct'".

2.4.4. RESULTS

The following metrics have been prepared using financial data determined in accordance with the accounting principles set out in Chapter 5, "2025 consolidated financial statements".

Summary

Very few of Sopra Steria's activities are eligible for the EU Taxonomy, and these activities do not account for a significant share of the Group's revenue. This justifies application of the materiality exemption, allowing the proportion of Taxonomy-eligible revenue for 2025 to be reported as 0% (2.3% in 2024), without any calculation of aligned figures.

In 2025, increases in assets included a share of Taxonomy-eligible CapEx amounting to 69.6%, compared to 58.0% in 2024 (new right-of-use assets such as vehicles and buildings, new intangible assets resulting from combinations). Given that auditors have increased the level of proof required in order to harmonise audit practices, the elements available are not sufficient to demonstrate full alignment. The Group conservatively considers the alignment rate to be 0.5% for 2025.

The operating expenses that fall into the Taxonomy scope are marginal, excluding R&D, and their low level of materiality means that the exemption can be applied here too. The proportion of Taxonomy-eligible OpEx is considered to be 0% in 2025, as in 2024, and no aligned figures are calculated.

TAXONOMY – OVERVIEW OF METRICS FOR SHARE OF REVENUE, CAPEX AND OPEX[1]

Financial year	2025													2024	
					Breakdown of Taxonomy-aligned activities by environmental target										
Key Performance Indicator (KPI)	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Non-assessed activities considered non-material	Taxonomy-aligned activities during the previous financial year	Proportion of Taxonomy-aligned activities during the previous financial year
	(in millions of euros)	%	(in millions of euros)	%	%	%	%	%	%	%	%	%	%	(in millions of euros)	%
Revenue	5,648.0	0.0												22.6	0.4
CapEx	205.5	69.6	0.5	0.2	0.2						100	0.0	0.0	48.8	34.4
OpEx	243.0	0.0												0.0	0.0

Revenue

As in 2024, EU Taxonomy-aligned activities generating revenue for Sopra Steria were extremely few and limited to the following three activities: "Data-driven solutions for GHG emissions reductions" ("Climate change mitigation"), "Software enabling physical climate risk management and adaptation" ("Climate change adaptation") and, lastly, "Provision of IT/OT data-driven solutions" ("Circular economy"). Only a very small proportion of the Group's **revenue** is eligible for the EU Taxonomy, which justifies application of the **materiality exemption.** The proportion of Taxonomy-eligible economic activities in total revenue is the proportion of revenue generated by projects contributing to the aforementioned three economic activities eligible for the Taxonomy (numerator) divided by the Group's consolidated revenue (denominator) for the financial year from 1 January to 31 December 2025. The proportion of revenue is not material; it represents €123.5 million, or 2.2% of consolidated revenue. The numerator representing the turnover-eligible activities is therefore 0, for a denominator representing the Group's consolidated revenue (which amounts to €5,648.0 million as in Note 4.1 of Chapter 5).

CapEx

The CapEx to be used reflect the increase in the value of assets, not the cash outflow on the cash flow statement (see Chapter 5, "2025 consolidated financial statements"). Accordingly, new right-of-use assets (Note 9.1 of Chapter 5) will be recognised when leases are signed, while the financing details of capital expenditures, such as late payments, will not be recognised. Capital expenditures also include new intangible assets resulting from business combinations, such as technologies, customer relationships and brands (Note 8.2 Chapter 5). The new right-of-use assets are linked to the new vehicles that entered service during the 2025 financial year in the Group's vehicle fleet, new leases related to the Group's buildings, remeasurement gains and losses and the latest acquisitions (Notes 8.2 and 9.1 of Chapter 5). The numerator takes into account all Taxonomy-eligible movements and the denominator reflects the increase in the Group's total assets. In 2025, the numerator based on eligible CapEx is thus equal to €143.0 million relative to the denominator showing the increase in the Group's total assets, which amounts to €205.5 million, representing a **proportion of 69.6% of eligible CapEx**, compared with 58.0% in 2024. Owing to the changing nature of the evidence required by auditors, where the information is not provided in full by suppliers, the Group only possesses details demonstrating the alignment of eligible CapEx for buildings and has **conservatively opted to state its alignment at 0.5%** for 2025.

(1) TAXONOMY – Share of revenue, CapEx and OpEx resulting from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – Information for financial year 2025 (Overview of KPIs)

TAXONOMY – CAPEX METRIC[1]

Reported KPI (CapEx)		(in millions of euros)	205.5										
Financial year		2025											
Economic activities					Breakdown of Taxonomy-aligned activities by environmental target								
	Code	Taxonomy-eligible metric (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned metric (Monetary value of CapEx)	Taxonomy-aligned metric (Proportion of Taxonomy-aligned CapEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned activities within Taxonomy-eligible activities
		%	(in millions of euros)	%	%	%	%	%	%	%	(where relevant)	(where relevant)	%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	9.5	0.0	0.0									0.0
Acquisition and ownership of buildings	CCM 7.7	60.0	0.5	0.2	0.2								0.4
Total alignment per objective													
Total KPI (CapEx)		69.6	0.5	0.2	0.2								0.4

OpEx

This metric requires an assessment of operating expenses. These include those made for an eligible activity, for a project to make an activity sustainable or to develop a sustainable activity, or for the individually eligible activities defined in the Taxonomy, such as OpEx on premises, vehicles and data hosting. Only research and development expenditures (included in "Staff costs"; see Note 5.1 of Chapter 5), building refurbishment costs, short-term lease expenses, maintenance, cleaning and repair expenses, and any other direct expenditures for the ongoing maintenance of tangible assets (included in "External expenses and purchases"; see Note 4.2.1 of Chapter 5) necessary to maintain their normal functioning are taken into account.

The Group's business model is people-intensive. It therefore includes essential expenditures on subcontracting, travel and communication services, which fall outside the scope of the Taxonomy.

With the exception of research and development expenditures, which are essential to software publishing, the other cost components of the denominator of the OpEx metric play only a very small role in the Group's business model. These expenditures are immaterial, amounting to €243.0 million, or 4.7% of total OpEx (which amounts to €5,206.8 million as indicated in "Consolidated statement of net income" in Chapter 5). As such, the Group has decided, as it did for previous reporting, to disregard them, in accordance with the EU regulation's **materiality exemption** for OpEx.

(1) TAXONOMY – Proportion of CapEx from products and services associated with Taxonomy-aligned or Taxonomy-eligible economic activities – Reported for financial year 2025 (Breakdown of activities)

3. Social information

Sopra Steria's business model is based on building trust-based interpersonal relationships and social dialogue, with the top priority being to uphold and promote human rights. The Group upholds the principles and fundamental entitlements of the Universal Declaration of Human Rights adopted by the United Nations General Assembly in 1948 and has been a signatory of the United Nations Global Compact since 2004. It also upholds the fundamental conventions of the International Labour Organization (ILO) and is committed to:

- Complying with European and domestic labour law, and collective bargaining agreements in each country where the Group operates or, if necessary, putting in place measures intended to improve labour relations;
- Ensuring compliance with the freedom of association and the right to collective bargaining in each relevant country, as well as the elimination of forced or compulsory labour and the effective abolition of child labour.

Sopra Steria promotes a responsible corporate culture and implements procedures aimed at strengthening its human rights commitments across the value chain. This approach also includes employees of its partners, end-users of Sopra Steria's clients, and the populations of countries where the Group is active.

Furthermore, the Group firmly condemns modern slavery and human trafficking as well as discrimination in respect of recruitment and employment. These commitments are formalised through its Code of Ethics (for more information, see Section 4.1, "Ethics and compliance" of this chapter). In keeping with these commitments, a human resources policy and a corporate social responsibility policy were implemented to safeguard the health and safety of every employee and ensure that everyone is treated with dignity and respect at work. The goal is to foster a supportive work environment where everyone feels recognised and valued irrespective of origin, gender, age or disability. Sopra Steria also implemented approaches and action plans meant to benefit local communities and end-users. Consistent with a shared value creation approach, these actions contribute to the following Sustainable Development Goals (SDGs): 1, 3, 4, 5, 7, 8, 9, 10, 11 and 17.

3.1. Sopra Steria employees [S1]

3.1.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S1-SBM-3]

The digital sector is a strategic sector affecting every aspect of the economy and society. Its transformation has accelerated as usages have diversified and associated challenges – among them cybersecurity, responsible digital technology and fast-growing technologies like artificial intelligence – have multiplied. The Group is transforming itself to constantly improve our ability to meet clients' expectations, combining the services and solutions it offers as part of an end-to-end approach and maintaining a responsible, sustainable long-term vision. That being the case, Sopra Steria aims to continuously develop its employees' adaptability and skills in response to technological changes and market developments.

The Group implements a business model that is intrinsically linked to employee training and skills, engagement and performance everywhere it operates. The double materiality assessment (see Section 1.1.3.1, "How Sopra Steria defines sustainability performance" of this chapter) has revealed that social matters pertaining to employees are particularly material because of both their direct impact on employees and the connections between this social dimension and the Group's financial performance.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO "SOPRA STERIA EMPLOYEES"

Description of the materiality of "Priority placed on training and skills" for Sopra Steria (ESRS S1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Impact of inadequate management of training and skills on employability and the development of employees' career, in particular as regards technological capabilities, which require regular and rapid updates.	Medium term	Sopra Steria's own operations
Risks	Operational, financial and reputational risk if there is a mismatch between strategy, client needs and available skills, particularly in the areas of responsible digital technology and AI.	Medium term	Sopra Steria's own operations
Opportunities	Reputational benefits of an effective career and skills management programme in terms of attracting and retaining talent.	Medium term	Sopra Steria's own operations

Description of the materiality of "Employee protection and trust" for Sopra Steria (ESRS S1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impacts	Consequences of inadequate management of work-related stress, discrimination and harassment on employee health.	Short term	Sopra Steria's own operations
	Impacts on employees' health and work-life balance in a demanding work environment, particularly in cases of heavy workloads and high levels of stress.	Medium term	Sopra Steria's own operations
Risks	Competitive risk, potential financial or criminal penalties and risk of employee disengagement given the lack of effective systems for preventing and managing psychosocial risks, discrimination and harassment.	Short term	Sopra Steria's own operations
Opportunities	Reputational benefits of proximity management promoting trust, social interaction and employee satisfaction in terms of attracting and retaining talent.	Short term	Sopra Steria's own operations

Description of the materiality of "Equal opportunities and diversity" for Sopra Steria (ESRS S1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Effects of unequal access to promotions and career development opportunities, according to gender, origin, age or disability.	Short term	Sopra Steria's own operations
Risks	Reputational risk, operational risk and potential financial penalties linked to underrepresentation of certain profiles, which may give rise to recruitment difficulties, especially by diminishing the organisation's appeal to a variety of talent.	Short term	Sopra Steria's own operations
Opportunities	Benefits in terms of performance, attractiveness and reputation thanks to a system that promotes equal opportunities in recruitment and career development, thereby fostering talent retention.	Medium term	Sopra Steria's own operations

Description of the materiality of "Social dialogue" for Sopra Steria (ESRS S1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Impact on employees' ability to be represented in social dialogue and to assert their expectations and claims.	Medium term	Sopra Steria's own operations
Risk	Operational risk of internal labour unrest or of project standstills, and reputational risk linked to a breach of trust or of confidentiality.	Medium term	Sopra Steria's own operations

Taking into consideration the activities and characteristics of the Group's employees (see Section 3.1.2.4, "Workforce characteristics" of this chapter), the impacts, risks and opportunities pertain to all employees and non-employees, regardless of activity or geographical location. Given the nature of its business, the Group has little exposure to the risk of being implicated in direct or indirect human rights violations, including forced labour and child labour.

Sopra Steria's workforce mainly consists of employees on permanent contracts with at least a master's degree or equivalent. A minority of employees are employed on temporary contracts or work-linked training contracts, or filling in for other employees (see Section 8, "Social and environmental metrics" of this chapter). Non-employees represent a minority of the Group's workforce – less than 1% – and are mainly self-employed workers and external providers. This category is not material owing to the limited number of relevant individuals, reflecting in particular a lack of material human rights impacts.

The double materiality assessment (see Section 1.1.3.1, "How Sopra Steria defines sustainability performance" of this chapter) did not show any other categories of employees particularly exposed to the identified risks other than women, who are underrepresented in the digital sector. This analysis also showed that identified impacts, while rare, can have lasting effects if they arise. The Group ensures that its internal practices do not cause or contribute to any material negative impacts for its employees, by embedding assessment and prevention mechanisms within its operational processes. Material negative impacts only occur occasionally.

At this stage, no material negative impacts arising from the Group's transition plan for climate change mitigation (see Section 2.1.2.2, "Group transition plan" of this chapter) have been identified.

3.1.2. GENERAL HUMAN RESOURCES POLICY

3.1.2.1. Overview of HR policy [S1-1 *including MDR-P*]

Sopra Steria's general human resources policy supports the corporate plan by providing a common reference framework at Group level, covering all business areas, entities and countries. It defines the Group's strategic direction with respect to its employees and contributes to employee impact, risk and opportunity management.

It also takes into account equal opportunities and diversity of talent in all its fields and guarantees there is no discrimination.

The human resources policy is structured around several key elements:

- **The Core Competency Reference Guide and the Compensation Reference Guide** provide a shared framework for understanding professions, appraising employees and supporting career development.
- **Recruitment**, based on the principles of equal opportunity and non-discrimination, leverages the Employee Value Proposition (EVP) and the employer brand to attract top talent.
- **Career management** motivates employees, involves them in the Group's corporate plan and offers them dynamic careers thanks to management and structured processes.
- **Skills management and training** allow the Group to anticipate market changes and develop skills to optimise the workforce and guarantee employability.
- **Specific development plans** such as the programme for high-potential employees;
- **Developing employee engagement and satisfaction** to foster motivation and strengthen a sense of belonging and buy-in to the Group's corporate plan by drawing on a management culture of regular feedback.

Social dialogue is also taken into account and maintained in the employee representative bodies established at European and at local level, as well as in the different entities.

Sopra Steria's human resources policy is regularly updated by the Group's Human Resources Department, with support from the Sustainability and Corporate Social Responsibility Department, in keeping with the strategic priorities set by Executive Management. In rolling out and implementing this policy, the Group Head of Human Resources is supported by the network of country and subsidiary Heads of Human Resources.

This policy is communicated to all relevant stakeholders to ensure that it is consistently understood and implemented. It is shared with those in charge of deploying it and accessible to all employees via the intranet. It is supplemented by the Group's recruitment policy, which is aimed at recruiters.

3.1.2.2. Targets related to "General human resources policy" [S1-5 *including MDR-T*]

PROGRESS TOWARDS THE 2025 OBJECTIVES SET IN 2021 AT GROUP LEVEL

Material matter(s) covered	Objectives for 2025	Results for 2025	Results for 2024	Year-on-year change	Baseline value (2021)
1. Priority placed on training and skills	**100% of employees** attend at least one training session every year	100%[1]	100%	Stable	10%
	Management & Leadership programme **fully rolled out** at Group level	100%	100%	Stable	41.7% of scope
2. Equal opportunities and Diversity	**Increase the proportion of women in the Executive Committee**	18.7%	18.7%	Stable	17.6%
	Increase the proportion of women in the **3%** most senior positions (Level 5 and up)	22.4%	21.4%	+1.0%	17.7%
	Increase the proportion of women in the **10%** most senior positions (Level 4 and up)	22.8%	22.3%	+0.5%	19.4%
	Increase the proportion of women managers (Level 3 and up)	26.6%	26.3%	+0.3%	N.A.
	Increase the proportion of employees with disabilities to 3.30% (scope: France)	4.14%	3.94%	+0.20%	2.96%
	100% of employees have access to a non-discrimination training module	100%	100%	Stable	96.3%
3. Employee protection and trust	**100% of employees** have access to a workplace well-being programme[2]	100%	100%	Stable	97.7%
	Overall satisfaction rate: Ranking in the European and global Great Place To Work® rankings (new objective set following the Great Place To Work® survey)	71%[3]	No surveys carried out in 2024	-	75%[3] (Baseline: 2023)
4. Social dialogue	**Proportion of employees covered by a collective bargaining agreement**: Maintaining effective social dialogue and successfully implementing collective bargaining agreements *(The scope as defined by the CSRD includes countries with more than 50 employees and representing more than 10% of the total workforce)*	55.7% of the "Group" scope	55.1% of the "Group" scope	+0.6%	-

(1) 100% of employees trained, excluding those on a long-term leave of absence during the year in question (estimate).
(2) The workplace well-being programme includes training in the form of talks and workshops on issues relating to health and work-life balance.
(3) This overall satisfaction rate includes results for the Group and the United Kingdom, which have been consolidated based on findings from two surveys.

Targets shown are defined according to the Group's strategic priorities. They are set, measured and tracked over a given period. Relevant stakeholders (Executive Management, the Human Resources Department, the Sustainability & Corporate Social Responsibility Department and employee representatives, etc.) are involved in solution-building depending on the topic. The findings are presented to the stakeholders annually, along with feedback to identify areas for improvement.

In addition, at 31 December 2025 Sopra Steria had achieved one of the objectives set by the Group's Board of Directors relating to the proportion of women in management positions: women to account for at least 22% of positions at Level 5 and above. This change represents a significant increase in the number of women in top management roles over the period under review.

As regards the second objective set by the Board, concerning the proportion of women on the Executive Committee, the actual percentage achieved is 18.7% (3 women out of a total of 16 members), below the expected threshold of 30%. This situation is mainly due to the stability of the Executive Committee's composition and limited opportunities to replenish its membership over recent governance cycles. In light of this reality, Sopra Steria is committed to continuing and stepping up its efforts to substantially improve the proportion of women in the Company, in particular on its executive bodies and in senior management positions (see "Gender equality programme" in Section 3.1.5.2 of this chapter).

Furthermore, the Group's Chief Executive Officer, who took up his post on 1 February 2026, will be proposing a new objective to the Board of Directors for increasing the proportion of women, as explicitly set out in part a., "Gender equality programme" of Section 3.1.5.2 of this chapter.

Lastly, a new target was set in 2023 in relation to the findings of the Great Place To Work® survey on the material matter of employee protection and trust. The introduction of the Trust Index demonstrates the Company's commitment to monitoring the effectiveness of its human resources policy and adjusting related targets if needed. A description of how the Group uses the Great Place To Work® survey is set out below.

NEW OBJECTIVES SET IN 2025 AT GROUP LEVEL OVER A TWO-YEAR TIME HORIZON

Material matter(s) covered	Objectives for 2026-2028	Baseline value (2025)
1. Priority placed on training and skills	**Complete at least 5 training days** (35 hours) on average per employee per year	25.1h
	Complete at least 1 day of training in artificial intelligence, or 7 hours per employee per year	7h
	Complete at least 2 training days, or 14 hours per average per year, **on leadership and technological developments impacting the digital sector** (targets: top management between 2026 and 2028)	3.5h
2. Equal opportunities and Diversity	**Increase the proportion of women in the Executive Committee**	18.7%
	Increase the proportion of women in the **3%** most senior positions (Level 5 and up)	22.4%
	Increase the proportion of women in the **10%** most senior positions (Level 4 and up)	22.8%
	Increase the proportion of women managers (Level 3 and up)	26.6%
	Increase the proportion of **employees with disabilities to 3.30%** for the "France" scope	4.14%
	100% of employees have access to a non-discrimination training module	100%
3. Employee protection and trust	**100% of employees** have access to a programme to promote quality of life and well-being at work	100%
	Overall employee satisfaction rate (objective: feature in the European and global Great Place To Work® rankings)	71%
4. Social dialogue	**Coverage rate for collective bargaining agreements.** Maintain effective social dialogue and successfully implement collective bargaining agreements *(This scope as defined by the CSRD includes countries with more than 50 employees and representing more than 10% of the total workforce)*	55.7% of the "Group" scope

3.1.2.3. Tracking effectiveness of HR policy through employee engagement and satisfaction [S1-4]

As part of its overall transformation and continuous improvement approach, the Group continues to conduct annual consultations with employees through a feedback approach featuring two main satisfaction and perception surveys. They aim to evaluate engagement, satisfaction and quality of life at work through relationships between employees, colleagues and managers:

- Great Place To Work® (target: employees on permanent and temporary contracts, interns and work-linked training students present for at least three months);
- Happy Trainees World (target: interns and work-linked training students).

These two surveys aim to evaluate engagement, satisfaction and quality of life at work through relationships between employees, colleagues and managers. They are managed by the Group Head of Human Resources, and follow-up is led by Executive Management and the Executive Committee. A network of country and/or subsidiary CEOs and Heads of Human Resources assist with the deployment and implementation of any actions resulting.

- In 2025, the Great Place To Work® survey was run in the second and third quarters of 2025.

In late 2025, a total of 47,781 employees were invited to complete the Group's last survey. The analysis of the findings allowed an improvement plan to be developed jointly by employees and management as a whole. This Group-wide plan is structured around three key priorities with the following action plans:

- Taking action at Group level: Sharing the Group's strategic vision; setting in motion a proactive policy of promoting and recognising employees at annual HRC (HR Committee) meetings; ensuring that the leadership model is applied; maintaining a clear and transparent communication strategy with employees;
- Taking action on the front lines: Putting in place a decentralised structure.Each country has appointed a team leader with responsibility for identifying and deploying a specific action plan for initiatives such as introducing interactive communications via live events, highlighting HR systems and processes, testimonials, enriching local HR programmes and implementing initiatives to address areas for improvement identified at the local level by the survey;

- Coordinating progress: Creating a dedicated Group-level unit to help countries implement action plans and encourage the sharing of best practices. It relies in particular on strong collaboration with the community of Great Place To Work® Project Leaders, through year-round monthly meetings and an annual in-person kick-off event.

As regards the findings of the year-end 2025 survey, the high participation rate (81%) once again highlighted the fact that employees are committed to the continuous improvement and transformation approach instigated by the Group. The survey assesses the overall perception of the Group as a workplace, including culture, practices and environment. 71% of employees think Sopra Steria is a great place to work. The Trust Index is 70%, and 34 entities were certified in 2025.

The main strengths brought to light are:

- Safety: "Safety conditions are met" (95%);
- Diversity: Sopra Steria is one of the top performers in the Great Place To Work® ranking in terms of fair treatment ("People here are treated fairly regardless of their ethnic origin": 91%; "People here are treated fairly regardless of their sexual orientation": 93%; "People here are treated fairly regardless of their gender": 86%);
- Teamwork: "People care about each other" (80%), "New recruits are made to feel welcome" (86%), and "I can count on colleagues or other staff members for help" (81%);
- Integrity: "Management is honest and ethical in its business practices" (77%);
- Engagement: "Employees feel they make a difference to the organisation" (73%) and "are willing to give extra to get the job done" (74%).
- Work-life balance: "We are encouraged to maintain a healthy work-life balance" (72%).

The main improvement drivers defined by the Group as part of the management of its HR policy are: closer management involvement, greater recognition of achievements and better support for career progression.

This year, Sopra Steria also achieved Happy Trainees World certification, ranking third with a participation rate of 61% (up 3.2 points on 2024). Its overall score was 4.20/5 (up 0.13 points on 2024), and the recommendation rate was 92.5% (up 4.5 points on 2024). The Group's TraineesIndex® score was 84.7%, up from 80.8% for the overall 2026 index and 81.3% for IT and digital firms. The Group has also achieved certification in six regions of Asia and Europe: Belgium, France, India, Italy, the Netherlands and Spain.

3.1.2.4. Workforce characteristics [S1-6]

For many years, the Group's growth relied on a proactive employment policy of recruiting and developing employees' skills. This policy, along with a working environment that favours professional development and employee well-being, contributes to attract and retain talent.

External growth is also a strong driver of the Group's development and increased business volumes. Through acquisitions in 2025, the Group strengthened its range of services and solutions and can offer a global response to its clients' needs in terms of transformation and competitiveness.

At 31 December 2025, the Group employed 51,275 people from over 26 countries, forming a network of multicultural, multiskilled teams. This change in the headcount compared with 2024 is due in part to acquisitions completed during the year. Sopra Steria completed the acquisition of Aurexia on 30 April 2025. It should be noted that Aurexia and Neocase, the acquisition of which was finalised on 30 November 2025, are only included in the scope used to calculate the total workforce for 2025.

In 2025, 8,313 new employees were recruited (vs 7,436 in 2024), in a context of slowed market growth. Permanent contracts remain the most common form of contract. This confirms the Group's long-standing commitment to offer stable jobs while promoting access to employment for young people on permanent contracts and work-linked training.

Employees are mainly based in the following geographies: Benelux, France, Germany, India, Italy, Norway, Poland, Spain and the United Kingdom. This scope accounted for 95.9% of the Group's total workforce in 2024 outside of acquisitions, (vs 94.0% in 2024) (see Section 8, "Workforce and environmental indicators" of this chapter, in the table entitled "Workforce by geographic area").

The Group's employee turnover rate is 14.3%, which reflects the momentum of the business. The Group recorded 8,281 departures in 2025 compared to 8,177 in 2024 (including ending of fixed-term contracts). Excluding transfers between companies, 82.3% of departures were voluntary (versus 84.4% in 2024). Women accounted for 25.2% of voluntary departures and 30.6% of all the Group's departures in 2025. The turnover calculation method includes departures of employees who joined the Company less than 6 months ago. The denominator includes the permanent and fixed-term end-of-month workforce excluding suspended contracts and excluding 2025 acquisitions, as well as new employees hired in 2025. To facilitate comparison, this method was also applied to calculate employee turnover in financial year 2024, presented in this chapter.

It should be noted that in the breakdown of the workforce by gender required by AR 11 paragraph 23 (a), AR 55, no figure is currently available for the "Other" category put forward by the CSRD, but the Group is taking steps to provide it in future years.

WORKFORCE CHARACTERISTICS ✓

Key employment figures[1]	2025	2024
Total workforce (acquisitions included)	51,275[3]	50,988[3]
Total FTE (excluding interns)	50,192	49,803
Permanent contracts	97.9%	97.7%
Temporary contracts	2.1%	2.3%
Full-time workforce (permanent contracts)	94.0%	94.1%
Part-time workforce (permanent contracts)	6.0%	5.9%
New arrivals	8,313	7,436
Employee turnover[2]	14.3%	14.1%
Average length of service for employees on permanent contracts (in years)	7.7	7.5

(1) These metrics are calculated on the basis of headcount from actual data extracted directly from information systems. No estimates are made.
(2) Excludes transfers and includes departures of employees who arrived less than six months previously.
(3) See Chapter 5, "2025 Consolidated financial statements"

WORKFORCE CHARACTERISTICS BY GENDER ✓

Metrics in 2025	Women	Men	Total
Number of employees (including acquisitions)	16,873	34,402	51,275
Number of employees (excluding acquisitions)	16,777	34,265	51,042
Number of employees on permanent contracts (excluding acquisitions)	16,431	33,532	49,963
Number of employees on temporary contracts (excluding acquisitions)	346	733	1,079
Number of non-guaranteed hours employees	0	0	0

Full- and part-time workforce (permanent contracts)[1]	Women		Men		Total	
	Absolute value	%	Absolute value	%	Absolute value	%
Full-time employees	14,313	87.1%	32,653	97.4%	46,966	94.0%
Part-time employees	2,118	12.9%	879	2.6%	2,997	6.0%

(1) To ensure that the information reported is of high quality and representative, Sopra Steria has chosen not to report metrics relating to the proportion of full- and part-time employees on temporary contracts for this second year of CSRD reporting.

Definitions

Unless stated otherwise, social metrics are calculated on the basis of the number of employees on permanent and temporary contracts. The following definitions are used:

- Full-Time Equivalent (FTE): Unit of measurement used to state the workload or number of positions based on full-time employment;
- Permanent contract: Full-time or part-time employment contract entered into with an employee for an indefinite period.
- Fixed-term contract: Full-time or part-time employment contract entered into with an employee and expiring at the end of a specific period or on completion of a specific task lasting an estimated period.

The scope of 2025 workforce-related reporting covers entities over which the Group has both financial and operational control. The NHS joint venture is thus included in all metrics. The precise scope is given for each metric (coverage rate).

Sopra Steria applies a consistency principle to the financial and non-financial information provided in the Universal Registration Document, except for the summary tables of social metrics closing the present chapter, currently being harmonised.

3.1.3. PRIORITY PLACED ON TRAINING AND SKILLS

3.1.3.1. Policy related to priority placed on training and skills development [S1-1 *including MDR-P*]

The Group faces major changes owing to the digital revolution, the take-off in hybrid working and the changing expectations of employees and applicants. In addition, the acceleration in technological innovation, such as generative artificial intelligence, is driving rapid changes in society and in the digital sector, creating a steady stream of new opportunities.

In response to developments in the sector and in line with the United Nations' Sustainable Development Goals (4: "Quality education"; and 8: "Decent work and economic growth"), the Group aims to continuously strengthen its employees' skills, support their career development to guarantee employability and anticipate changes in professions. The skills and career management policies are aligned with the broader human resources policy and are shared with all the stakeholders. These policies support the Group's corporate plan and strategic priorities, with a common framework (Group Core Competency Reference Guide) facilitating insights into employees' professions and career development (see Section 3.1.2, "General Human Resources policy" of this chapter).

These various approaches address identified impacts, risks and opportunities by pursuing the following objectives:

- Anticipating the skills required to meet business transformation needs and clients' expectations;
- Maintaining employability and supporting employees' career development;
- Promoting in-service training as a tool for maintaining technological, business and methodological excellence;
- Maintaining a shared culture of purpose that strengthens relationships;
- Strengthening the Employee Value Proposition to attract and retain talent.

Career management relies on close collaborative relationships between managers and employees. Using a structured framework shared across all of the Group and its businesses, managers provide support and regular assessment in order to build a career path for each employee aligned with their goals, their skills and with client needs.

The key elements of this policy are as follows:

- Promoting a shared corporate culture that encourages entrepreneurial spirit and enabling employees to take initiative;
- Developing individuals' skills, taking into account each employee's motivations and potential;
- Providing a structured appraisal and career development framework, with regular monitoring of career progress;
- Identifying and supporting high-potential employees through specific actions to support their career development.

Career management revolves around Executive Management's strategic priorities and reflects in practical measures being taken by Human Resources teams and managers, in tandem with the corporate plan. It entails regular support for employees with advancing their professional development through closer management involvement, while encouraging their active participation in identifying their development needs and skills.

Maintaining and developing skills concerns all employees and is based on a "learning company" model. This model aims to create a supportive environment for continuous learning and is based on the following principles:

- Sharing the Group's corporate culture through induction and training programmes aligned with its identity and core values;
- Development of specific and cross-functional skills, including methodologies, technologies and soft skills to enhance employability;
- Access to self-training resources on digital platforms to facilitate continuous, independent training;
- Knowledge-sharing through an internal community of trainers and facilitators.

Skills management is informed by the strategic priorities set every year by Executive Management. Training plans are adapted by each entity to their specific characteristics and local regulations in accordance with the Group's global policy. Sopra Steria Academy (Corporate Academy and local Academies) ensures that key principles are transmitted and that training courses are adapted to the specific requirements of each region. In 2025, the "My Skills" skills management system continued to be rolled out, helping to identify functional and technical skills profiles in order to draw up tailor-made development plans. These efforts were coordinated by the Group Head of Human Resources, who is supported by a network of Heads of Human Resources and local experts to implement these initiatives.

3.1.3.2. Actions and resources related to priority placed on training and skills [S1-4 *including MDR-A*]

The first objective is to anticipate the skills required in order to meet changing business needs and client expectations, in particular through the "People Dynamics" approach. This approach aims to maintain employability and support employees in their professional development.

Actions	Achievements in 2025
1) Identifying far-reaching changes affecting the Group's businesses over a horizon of 1 to 3 years (emerging jobs where there is positive pressure, and/or that are sustainable or sensitive)	In place in all geographies. **Planning for business transformation** All business areas have specially adapted professional development programmes to support the upskilling of employees in their area of expertise and for their grade. These programmes are backed up by a variety of training options. The Academy regularly refreshes these options to meet the needs identified by the People Dynamics approach, especially from a medium-term skills perspective. This change relates to the following objectives: ▪ Boosting the development of technical skills and certifications (agility, cloud computing, data, artificial intelligence, responsible digital technology, green IT, accessibility, SAP); ▪ Pushing ahead with the deployment and personalisation of professional training in technology sectors (Engineer, Solution Building, Architecture, Product Expertise); ▪ Continuing to develop business and industry expertise; ▪ Continuing to identify new skills to maintain employability.
2) Drawing up new HR action plans to integrate, maintain and develop skills that meet the Group's current and future needs	**Highlights:** In 2025, the Group stepped up the development of core competencies in AI: ▪ AI new training programme for all employees (31,537 hours of training, 14,897 employees trained); additional modules available on digital platforms for providing insights into the key principles and challenges involved (17,642 hours of training, 29,005 modules completed) for the "Group" scope. ▪ Design and deployment of "Intermediate"- and "Advanced"-level training for employees in technical fields (7 training courses in France and 9 training courses for the entire Group). ▪ Roll-out of dedicated new training platforms to support the development of Solution Builders (15,000 licences within the Group, 17,546 hours of training) and Solution Architects (1,500 licences within the Group, 5,099 hours of training). ▪ New AI training programmes for specific business areas (ARC, Sales, DA, assistants, etc.) and departments (CSR, Legal, VSF, etc.). ▪ Increase in the number of NextGen certifications (AWS, Google Cloud, Microsoft) through targeted outreach, closer monitoring, increased coaching and optimised support on partner platforms: 2,203 certifications awarded in France.
3) Providing a targeted personal development plan	**Highlights:** ▪ The deployment of skills development courses targeted at high-potential employees in all countries. ▪ The language training platform GoFluent opened up to all employees to underpin the Group's broader international outlook and support collaboration in complex and varied intercultural environments (55,000 licences, more than 20,000 hours of training).

The second objective is to promote in-service training, which is regarded as a key tool for maintaining technological and methodological excellence within the Group.

Actions	Achievements in 2025
1) Adopt a learning company model by promoting self-training, knowledge-sharing, experimenting and on-the-job learning **2) Allowing employees** to continuously update and share their expertise	Expertise (skills and know-how) is shared through initiatives including training provided by over 2,304 in-house trainers, who embody the Group's values and uphold the highest standards of professional excellence. 140,592 hours of professional training in business areas. **Highlights:** ▪ Enhancement of the catalogue of international training courses to clarify the range and ensure its alignment with the Group's strategic priorities. Following the analysis, 30 new training courses were added, with a special emphasis on NextGen technologies. ▪ Learning World Tour: For its fifth edition, this event, aimed at all employees, brought together nearly 2,200 participants from 21 countries to explore the theme of "Digital Renaissance: How new technologies are transforming and impacting technology, people and sustainability" for the "Group" scope.

The third objective is to maintain a shared culture that strengthens relationships within the Sopra Steria community, while enhancing the appeal of the Employee Value Proposition in order to attract and retain talent.

Actions	Achievements in 2025
1) Facilitate the integration of new employees through an updated on-boarding programme **2) Globalise the Group's range of training**, sharing the corporate plan, Group fundamentals, compliance rules and business line and technical training programmes **3) Offering the Management & Leadership programme** to all Group managers	**Welcoming new employees** "Immediate Boarding" induction course for new employees according to their level of seniority. **Management & Leadership programme** This programme aims to develop a shared leadership culture and help managers understand the Group's strategic priorities. **Highlights:** ▪ In 2025, a "Group Onboarding" training programme was created and made available to entities to complement local induction training for new employees. The goal of this initiative is to harmonise how the Group is presented (its corporate project, its values) and create a greater sense of pride in being part of it. ▪ The CSR range was expanded to cover international markets, with initiatives including the Climate Fresk, the Digital Collage and courses in sustainable design and sustainability (see Section 2.1 – 2.1.2.4, "Action plans and resources related to 'Climate change'" and Section 5.2 - 5.2.1, "Action plan and resources related to 'Responsible digital technology'" of this chapter). ▪ In 2025, a review was launched on the Group's leadership model and the role expected of managers, with plans to roll out guidance to top management by 2026, starting with the Executive Committee, reaffirming the Group's aim of preparing future leaders.

The objective of the actions taken is to maintain and develop skills, as well as to promote effective career management. To date, no negative impact has been observed, so no specific corrective actions have been required.

The Group invests heavily in training and skills development each year and considers the financial resources allocated to this matter to be significant. Additional analysis will have to be carried out to better assess, quantify and qualify these expenses at the Group level in the coming years.

In 2025, training expenditure for the SSG entity in France came to 6.63% of the Group's total payroll, covering 26.3% of the "Group" scope.

Following a year of economic contraction, which notably affected training hour volumes, the Group has established new steering committees including the Heads of Human Resources from the various entities, alongside dedicated KPIs for managers effective from the start of 2026. Furthermore, locally developed "best-in-class" training programmes are being rolled out Group-wide, with particular emphasis placed on cultivating key competencies in artificial intelligence across the organisation.

3.1.3.3. Performance measures [S1-13 *including MDR-T*]

Metrics presented below are used by Sopra Steria to measure and track the effectiveness of actions taken to manage impacts, risks and opportunities related to "Priority placed on training and skills" (see Section 3.1.1, "Presentation of the context, important material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the policy" of this chapter).

The Group provides **a common performance appraisal system** based on ongoing dialogue between employees and their managers and resulting in individual development plans by a Human Resources Information System to facilitate steering and decision-making processes. In 2025, Sopra Steria made changes to the method it uses to assess employee performance, and this now takes into account the full extent of their contribution to the Group.

This Overall Contribution encompasses a number of aspects: extent to which the objectives of the assignment have been met, assessment of the employee's maturity with respect to their benchmark job, the development of their skills, their involvement in training and certification programmes, their input into Group-wide activities and their adherence to the Group's values.

Supporting career development:

- Performance evaluations were conducted for employees on permanent contracts who joined the company before 1 July 2025. The appraisal process follows the framework set out in the Group's Core Competency Reference Guide, and is based on the same principles of collegiality, frequency and equal treatment. In 2025, 90% of employees were assessed. This corresponds to 96.6% of the Group scope (CIMPA entities outside France; Bulgaria; Sweden; Denmark; and acquisitions made in 2025 are excluded from the scope). The Overall Contribution principle is gradually being rolled out across the Group with the aim of harmonising employee assessment procedures. It is important to note, however, that assessment methods and criteria may still vary between countries.
- 3,550 employees promoted, including 34.6% of women (vs 4,146 employees promoted in 2024, including 34.7% of women). The number of promotions represents 7.1% of the permanent contract workforce who were with the Group throughout the year (vs 8.6% in 2024), covering 97.9% of the "Group" scope.
- 13 international transfers to 6 different destinations (vs 40 international transfers to 10 destinations in 2024)

EMPLOYEE TRAINING ✓

Metrics	2025		2024	
Total number of hours and average number of hours per employee	1,287,529	25.1	1,466,587	28.8
Total number of hours and average number of hours per employee – Women	447,013	26.5	513,135	30.9
Total number of hours and average number of hours per employee – Men	840,516	24.4	953,452	27.7

3.1.4. EMPLOYEE PROTECTION AND TRUST

3.1.4.1. Policy related to "Employee protection and trust" [S1-1 *including MDR-P*]

In line with the UN Global Compact's Sustainable Development Goals 3: "Good health and well-being", and 8: "Decent work and economic growth", the Group applies certain ethical principles, which are set out in its Code of Ethics (see Section 4.1.3, "Policies related to 'Business conduct'") and cover all its activities, entities and countries where it operates. They are based on the observance of fundamental principles and rights defined by international standards and guidelines.

Within this framework, Sopra Steria undertakes to:

- Combat child labour and exploitation, human trafficking, and forced labour and any other form of compulsory labour;
- Comply with labour law and international regulations and standards regarding occupational health and safety. Adhere to collective bargaining agreements in each country where the Group operates;
- Create a safe, respectful and inclusive working environment. Combat all forms of discrimination and harassment;
- Uphold the freedom of expression and of association and the exercise of trade union rights in each country.

The Group pursues a global approach aiming to ensure a safe work environment respectful of diversity and equal treatment for everyone. It is particularly committed to respecting these principles starting with the recruitment process and continuing throughout its employees' time with the Group to ensure they have fulfilling careers. Sopra Steria is committed to safeguarding the health and safety of each of its employees and ensuring that everyone is treated with dignity at work (see Section 3.1.7, "Information beyond materiality – Action plan related to 'Health and safety at work'").

Sopra Steria has also launched a quality of life at work approach and fosters a working environment and managerial culture respectful of work-life balance so it can attract and retain talent. This balance is also ensured by taking into consideration diverse family and parenting arrangements (see Sections 3.1.5.2, "Action plans related to 'Employee protection and trust' [S1-4 *including MDR-A*]" and 3.1.5.3, "Metrics related to 'Employee protection and trust' [S1-15 and S1-17 *including MDR-M*]").

This approach is described in the human resources policy (see Section 3.1.2, "General Human Resources policy" of this chapter).

These combined approaches address the impacts, risks and opportunities of the "Employee protection and trust" material matter.

To this end, the Group is pursuing the following objectives:

- Fostering working conditions that promote employee fulfilment, including working at a healthy pace, work-life balance, and offering opportunities for growth and mobility within the Group, both in France and internationally;
- Preventing any type of discrimination, harassment and violence at work as well as work-related stress, while developing employee engagement;
- Ensuring the appropriate management of sensitive incidents (discrimination, harassment and violence at work as well as work-related stress).

Oversight of these objectives is under the responsibility of Executive Management, with input from all the Group's functional and operational departments. The Human Resources Department, Internal Control Department and Sustainability & Corporate Social Responsibility Department work together to define policies, deploy them and track their effectiveness.

Details on the new international internal mobility policy

Following several months of cooperation between all the Group's entities and countries, the first international internal mobility policy was ratified by all the in-country Executive Management teams. This policy, which was applied from January 2026 onwards, aims to:

- Provide brighter future prospects for employees through more varied and smoother career paths (change of subsidiary, change of country, etc.)
- Support business needs during the implementation of transnational projects or where skills need to be transferred from one team to another
- Offer fair and transparent prospects to employees by introducing common rules between entities/countries (policy governed by 12 common principles).

This policy is supported by the start-up of an internal application platform open to 100% of the Group's employees, and all opportunities must now be advertised on it.

3.1.4.2. Action plans related to "Employee protection and trust" [S1-4 *including MDR-A*]

The primary objective is to create a working environment conducive to the fulfilment of employees, while introducing a work rhythm that helps employees maintain a healthy work-life balance.

Actions	Achievements in 2025
1) Permanently adopting hybrid working conditions specific to each geographical region and client needs	2 days' remote working per week in all the Group's geographical locations, depending on the context. Collective bargaining agreement on remote working and guide to best practices in France
2) Promoting the right to disconnect for all employees	Signatory of the "Right to Disconnect" Charter In Austria, Belgium, Canada, France, Germany, Hong Kong, Italy, Luxembourg, Spain, Sweden, United Kingdom
3) Tracking the effectiveness of policies deployed as well as employee engagement and satisfaction through both Group-wide and local surveys	Measurement of the engagement and satisfaction of Group employees via the Great Place To Work® survey. (see Section 3.1.2.3, "Tracking effectiveness of HR policy through employee engagement and satisfaction" of this chapter).
4) Supporting employees during parenthood by offering them solutions adapted to their needs	Collective bargaining agreement in favour of gender equality signed in January 2025 in France (scope: UES). With implementation of paid leave for a child's illness and wages maintained during paternity leave. Facilitation of requests for switches to part-time work for employees requesting to do so. Working condition adjustments for pregnant women: hours shortened from the third month of pregnancy with a remote working option (in France). Childcare support scheme (in particular spaces in nurseries) in France and India. Signatory to the National Parenthood Charter (since 2022).
5) Taking employees' individual situations into account, allowing flexibility in the way they organise work	Flexible working hours and mandatory attendance times Voluntary part-time working for employees on permanent contracts: 6.0% Leave donation scheme for employees who are caregivers or in the event of a death in the family (child or dependent spouse) in France
6) Offering employees a social protection scheme	Social protection measures vary between entities and may include paid parental leave or disability leave, unemployment benefits and retirement planning, for the "Group" scope.

The second objective is to prevent any type of discrimination, harassment and violence at work as well as to implement actions to anticipate and limit work-related psychosocial risks, while developing employee support.

Actions	Achievements in 2025
1) Awareness and training for all employees regarding non-discrimination and risk prevention (including work related psychosocial risks)	Guide to preventing sexual harassment and sexist behaviour at work, available on the intranet in France. Guide to preventing work-related psychosocial risks (PSR), available on the intranet in France.
2) Providing employees with assistance systems and a network of professionals to tackle on-the-ground issues	An independent psychological support unit that is always available, anonymous, confidential and free of charge in France and India. Group Global assistance programme providing travel insurance and repatriation to expatriate employees and employees on business travel. Network of professionals available to employees: social workers, nurses, occupational health staff, ergonomics specialists, advisors, managers, employee representatives for the "Group" scope.
3) Managing teams supportively and valuing day-to-day work to encourage employee engagement	Roll-out of the InnerConnect programme for middle and top management and listening process, see "Details on the latest initiatives to boost manager and employee engagement in 2025" for the "Group" scope. Training programme and tools to support managers (hybrid working, practical guides, coaching, etc.) and promote employee engagement for the "France" scope.

The **third objective** is to ensure the appropriate management of incidents of discrimination, harassment and violence at work as well as work-related psychosocial risks.

Actions	Achievements in 2025
Provide employees with a whistleblowing system in all Group entities	The Group whistleblowing procedure covers issues of discrimination and harassment, of which the different grounds are outlined in the process, as well as risks related to human rights violations (see Section 4.1.3, "Policies related to Business conduct" of this chapter). Each whistleblowing report is followed up with an investigation. If the investigation proves conclusive, punitive measures can range from disciplinary action up to dismissal. The procedure guarantees protection for whistle-blowers. No fine, penalty or compensation for damages relating to an incident of discrimination or harassment or due to a complaint was paid during 2025. Internal and external local whistleblowing systems are also in place, in line with specific local regulations. To date, no complaints have been filed against the Group with National Contact Points for the OECD Guidelines for Multinational Enterprises. No financial penalties were imposed on the Group.

a. Details on the latest initiatives to boost manager and employee engagement in 2025

- **InnerConnect programme**

To support top managers in their leadership role and to help them consider their managerial practices from a broader perspective, a series of "InnerConnect" webinars was launched in September 2025. Five hour-long webinars were held for 7,000 managers. International external specialists discussed various topics, including trust and confidence between manager and employee, interpersonal communication, and recognition for hard work. During each session, Sopra Steria managers were also asked to share their feedback.

- **Listening process e-learning course**

Rounding out the resources made available to middle and top managers concerning the importance of listening to employees within the Group, especially through the annual Great Place To Work® survey, an e-learning module was launched in September 2025. It aims to provide training for 100% of new managers as part of their onboarding process.

- **Shapers' Voices podcast**

In October 2025, Sopra Steria launched a podcast, a new internal communication format that gives a voice to employees of different nationalities within the Group. With a new episode every two weeks, the podcast aims to offer a different perspective on working life within the Group, featuring views on a variety of topics (business expertise, career advancement, parenting, work-life balance, etc.). The podcast is available internally on the Group's intranet and on streaming platforms for external audiences.

b. Details on "Attracting and retaining talent"

- **International career website**

In 2025, the Group continued its drive to launch new career websites in an effort to modernise the application process. Improvements were made in Sweden, India, the Netherlands, Belgium, Spain and Italy.

- **New employee value proposition**

In 2025, Sopra Steria updated its Employee Value Proposition to reflect its new promise of "Projects that matter, opportunities that empower". This promise is the product of a six-month refinement process through workshops attended by Executive Committee members, managers, employees and potential applicants. One of the aims of the exercise was to develop an employee value proposition common to all the Group's entities and countries, including companies recently acquired (CS Group, Ordina, Tobania), to support efforts to raise Sopra Steria's profile as a major tech player in Europe and to showcase its expertise in NextGen technologies, including AI.

Action plan – "TechCare programme"

The TechCare awareness and training programme aims to prevent accidents, improve health and safety, promote well-being at work and improve work-life balance. TechCare is a multimodal programme (consisting of virtual classes, e-learning, webinars, guides, etc.) tailored to various target audiences (recruiters, employees, managers, work-related stress contacts, assistants, etc.). It is structured around three key areas:

- **Health and safety** to prevent physical and work related psychosocial risks: fire safety, how to proceed in the event of an accident, preventing digital eye strain and work-related stress, etc. (see Section 3.1.7, "Information beyond materiality – Health and safety at work").
- **Well-being at work** to guarantee a healthy work environment, encouraging employees to engage in physical activity and sports, take care of themselves and others, and manage their emotions through a range of topics: relaxation, ergonomics and yoga workshops, and webinars on how to reduce the negative effects of stress, sedentary behaviours, screen work and repetitive movements, as well as learning to disconnect;
- **Supporting new hybrid working models**: remote and on-site management.

3.1.4.3. Metrics related to "Employee protection and trust" [S1-15 and S1-17 *including MDR-M*]

Employee engagement, confidence, motivation, expertise and skills are key factors in the Group's success. It will only be successful if it manages to attract and retain talent over the long term by offering rewarding and motivating career opportunities. Work-life balance and consideration for parenthood and family matters are part of essential action plans to contribute to this success, as is compensation, which is a management tool based on recognising each individual's contribution to the Group's performance (see Metrics related to "Compensation and employee share ownership", Section 3.1.5). Several key metrics are analysed.

EMPLOYEES ELIGIBLE FOR FAMILY LEAVE IN THE GROUP [S1-15]

Scope/Topic	2025
Employees eligible for family leave in the Group[1]	100%

(1) 100% of "Group" scope

EMPLOYEES WHO HAVE TAKEN FAMILY LEAVE[1] [S1-15]

Scope/Topic	% Women	% Men	2025
Group[1] [2]	**41.4%**	**58.6%**	**4.5%**
France[3]	47.1%	52.9%	6.8%
Spain[2]	34.5%	65.5%	4.1%
Norway[2]	45.6%	54.4%	7.0%

(1) 53.7% of scope: France, Norway, Spain (includes Sopra Steria España only)
(2) Birth and adoption leave only
(3) Including birth and adoption leave, parental leave, and sick child leave

Sopra Steria provides its employees with a range of leave arrangements to address family circumstances requiring their presence, including maternity leave, paternity leave, parental leave and family carer's leave. The duration and compensation arrangements may vary in accordance with applicable national legal frameworks and collective bargaining agreements. To ensure that the information reported is of high quality and representative, Sopra Steria has chosen not to report metrics relating to the proportion of employees who have taken family leave for the entire "Group" scope in this second year of CSRD reporting. This reflects the Group's commitment to standardising reporting practices in the long term in order to ensure the reliability of data relating to this metric across all the countries where it operates. In the interest of transparency and as part of a continuous improvement approach, the Group has nevertheless chosen to report this data for the "France", "Spain" and "Norway" scopes, which accounted for 53.7% of the Group's workforce in 2025 (compared to 31% for data reported in 2024). The Group is currently implementing an action plan to collect information throughout the rest of the countries where it operates, with the aim of reporting reliable consolidated data in the coming years. For detailed information on compensation metrics related to ESRS S1-16, see Section 3.1.5.2, "Compensation and employee share ownership" programme"of this chapter.

METRICS RELATED TO "INCIDENTS AND COMPLAINTS" [S1-17]

Scope/Topic	2025
Total number of incidents[1]	**49**
Of which: Number of discrimination incidents per year at the end of the reporting period	1
Of which: Number of harassment[2] incidents per year at the end of the reporting period	25
Other (working conditions, etc.)	23

(1) 53.7% of the "Group" scope: France, Norway, Spain (Sopra Steria España only)
(2) Including sexual and psychological harassment.

Whistleblowing reports relating to human rights violations are handled by the Internal Control Department (see Section 4.2.1, "Duty of vigilance and vigilance plan" of this chapter).

To ensure that the information reported is of high quality and representative, Sopra Steria has chosen to report metrics related to whistleblowing reports and investigations for a partial scope for this second year of CSRD reporting. To be able to report this data for the entire Group in coming years, it is important to take into account the diversity of whistleblowing processes that exist according to each local context, culture, business sector and employee awareness. Furthermore, methods for collecting and processing whistleblowing reports may vary from one entity and/or subsidiary to another. These differences may be due to varying legislative frameworks or the use of external service providers to process whistleblowing reports in certain countries. These factors complexify the consolidation and analysis of reliable and comparable data Group-wide, at this stage, as there is no global tool for consolidating such data at Group level. Sopra Steria has therefore chosen to report this data for the "France", "Norway" and "Spain" scopes, which accounted for 53.7% of the Group's workforce in 2025 (vs 39.1% in 2024). It should be noted that no social alerts were reported for Norway or Spain in 2025. In France, the whistleblowing data collection and monitoring process is overseen by the country's HR and Legal Department, through a regularly updated report monitoring file. The Group is implementing an action plan to collect information throughout the rest of the countries where it operates, with the aim of reporting reliable consolidated data within a common framework in the coming years. At present, it is not possible to obtain a full Group-level picture of alerts reported across all countries, because multiple channels (some of which are external) are in use.

Lastly, regarding health and safety at work, more details are provided in Section 3.1.7, "Information beyond materiality – Health and safety at work".

3.1.5. EQUAL OPPORTUNITIES AND DIVERSITY

3.1.5.1. Policy related to "Equal opportunities and diversity" [S1-1 *including MDR-P*]

As part of its general human resources policy, Sopra Steria reaffirms its commitment to promoting diversity and equal opportunities, based on preventing and combatting all forms of discrimination. This goal is aligned with the Group's CSR commitments: putting people at the centre of everything it does, ensuring that everyone is treated with dignity and respect at work, fostering a healthy and supportive working environment and maintaining work-life balance.

The DEI by Design[1] approach aims to embed these goals structurally in all HR policies, in particular by adopting an inclusive recruitment and career management policy. In 2025, this approach was structured around Group programmes, each with dedicated projects and action plans. This programme-based approach is new and may be adjusted and improved in subsequent periods. The programmes and action plans are broken down as follows:

1. Gender equality programme;
2. Disability inclusion programme;
3. Non-discrimination programme, with action plans dedicated to:
   - Inclusion of LGBTQIA+ people;
   - Age diversity.
4. Compensation and employee share ownership programme.

The Group's approach is part of an overall, Group-wide effort to champion all forms of diversity and combat any discrimination. These priorities are aligned with the "Equal opportunities and diversity" factors identified as "material" within the framework of the double materiality assessment (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter). As part of this approach, the Group commissioned an external firm to audit its recruitment processes and practices. The audit was carried out in July 2025 and covered the entire scope of deployment of the SmartRecruiters system. The purpose was to ensure that no discriminatory practices are applied and that recruitment

(1) DEI: diversity, equity and inclusion.

is based on objective criteria, and to propose remedial actions, when necessary.

The policy is led jointly by the Group Human Resources and the Sustainability & Corporate Social Responsibility Departments, with input from the Executive Committee. Operational implementation of the policy is supported by a network of local Human Resources Departments, Chief Sustainability Officers (CSOs) and Diversity, Equity & Inclusion Officers (DEI-Os). Ongoing dialogue with stakeholders, through engagement in civil society, international organisations, non-profits and/or NGOs helps to nurture continuous improvement in this commitment. This commitment is reflected through memberships of relevant networks and by signing charters and partnerships (aligned with Sustainable Development Goal 17: "Partnerships for the goals"). These memberships cover 100% of the "Group" scope.

GROUP MEMBERSHIPS RELATED TO EQUAL OPPORTUNITIES AND DIVERSITY

3.1.5.2. Action plans related to "Equal opportunities and diversity" [S1-4 *including MDR-A*]

a. "Gender equality" programme

A structural imbalance persists in the digital sector. According to the World Economic Forum's Global Gender Gap Report for 2024,[1] women account for only 28.2% of positions in technology and engineering. Gender equality is a strategic priority for Sopra Steria, which seeks to attract, develop and retain all talented people, and to propose responsible and high-performance solutions perfectly tailored to meeting client expectations.

In 2024, the Group began working on drawing up a formal gender equality programme. The goal is to provide a common and foundational reference framework for all entities. It is rooted in the principle of non-discrimination.

It contributes to SDGs 4, 5 and 10 and builds on Sopra Steria's status as a signatory of the United Nations Global Compact. It is structured around seven fundamental principles:

- Foster a corporate and management culture favouring gender equality;
- Improving the proportion of women at all levels of the Company;
- Implement a recruitment process that increases the proportion of women within our teams;
- Creating a work environment that allows employees to achieve a good work-life balance;
- Apply a zero-tolerance policy to discrimination and to harassment;
- Achieving pay equity between women and men with equal skills and performance levels;
- Promoting and exemplifying a culture of gender equality through committed networks.

(1) View source here: https://www3.weforum.org/docs/WEF_GGGR_2024.pdf

Firstly, Heads of Human Resources in all entities were informed of the programme principles. They were then communicated to all employees on 8 March 2025. Lastly, the precise measures were presented to the Heads of Human Resources of the entities in October 2025. In the first quarter of 2026, DEI-Os, in conjunction with the Heads of Human Resources, will continue rolling out local action plans and monitoring metrics.

Between 2024 and 2025, the Group reached a new milestone in putting this programme into practice. Work began on training managers and teams to increase the consideration of gender equality stakes in managerial practices and HR processes. At the same time, the level of programme oversight and ownership has been increased, with greater input from entities in monitoring and implementing initiatives. Gender metrics are now monitored more regularly and more cohesively. They are incorporated in management dashboards in order to bring to light more effectively any deficiencies, trends and areas for action. This greater maturity marks a shift from framework building (2024) to deployment (2025).

Steering, deployment and tracking the effectiveness of the gender equality programme is part of the global governance framework set out in Section 3.1.5, "Equal opportunities and diversity" of this chapter. The impact measurement also takes into account employees' perceptions through the Great Place To Work® survey, which includes questions specifically related to gender equality (see Section 3.1.2.3, "Tracking effectiveness of HR policy through employee engagement and satisfaction [S1-4]" of this chapter).

In France, the Act 2018-771 (on the "freedom to choose one's professional future") introduced the requirement for companies to report their gender equality index (on a scale of 1 to 100). This index is calculated based on five criteria measuring gender gaps at the company and actions taken to address them. The index is calculated across the scope of companies in the UES (Sopra Steria Group SA, Sopra Steria I2S, Sopra HR Software and Sopra Financing Software), and includes employees on permanent and fixed-term contracts who were present for at least 6 months during the reference period. In 2025, the score was 89/100. Sopra Steria also discloses the results on its corporate website,[1] in compliance with the Rixain Act.

Actions related to "Gender equality" [S1-4 *including MDR-A*]

Actions	Achievements in 2025
Engage the community and encourage sharing of best practices internally and externally	The Group's Business/Employee Resource Groups (B/ERG) are coordinated, committed organisational units. In 2025, they had 7,589 employees, with 56% of active members involved in championing and improving gender equality in the digital sector. These networks are the most widely represented in the Group. ▪ In France, the Passer'Elles network celebrated its 10th anniversary during 2025 by holding a country-wide event. ▪ In Spain, Carmen Garcia Roger gave a speech entitled "From Technology to Space: Challenging the Limits of Talent". She is Spain's first female candidate to have been selected for the ESA's parastronaut programme. Showcasing of role models to encourage talents irrespective of their gender. ▪ In Switzerland, a partnership was established with the Voie F non-profit to break down barriers to digital technologies for women experiencing hardship, and a motivational workshop was organised.
Launch Group-wide awareness campaigns	To mark International Women's Day on 8 March, Sopra Steria launched a Group-wide campaign spotlighting local initiatives, including the Girl Tech Fest in Norway and the Women Connect Event in the Benelux countries. The Group also presented to all employees the seven core principles underpinning gender equality.
Promote female role models in tech to spark interest and contribute to raising the proportion of women studying science	▪ In Germany, Sopra Steria organised a Girls' Day event in 2025. The initiative aims to invite girls to visit its offices to present the STEM (Science, Technology, Mathematics and Engineering) jobs within the Group, particularly in the space sector. ▪ In Spain, the 5th edition of the #Mujeresqueinspiran campaign in 2025 spotlighted inspirational female employees within the organisation, with awareness-raising workshops focused on bias and stereotypes and a seminar on how to overcome the imposter syndrome. ▪ In Poland, Sopra Steria was an official partner for the Women in Tech Summit 2025. Magdalena Rączka, our Service Delivery Manager, gave a talk on career management.
Train all employees on gender equality issues	In 2025, 7,329 employees at Group-level completed training on gender equality issues (vs 6,188 in 2024). A total of 2,130 employees completed training on the prevention of sexual harassment (compared to 4,026 in 2024). Designing of the mandatory gender equality training modules began in 2025. The modules will be available to all employees, with specific modules for managers.
Provide employees with a whistleblowing system at all Group entities	Sexual harassment and sexist behaviour are covered by the Group whistleblowing system described in Section 3.1.4, "Employee protection and trust" of this chapter.

(1) View source here: https://www.soprasteria.fr/nous-connaitre/nous-connaitreengagements/nous-connaitrenos-engagements_social/nous-connaitrenous-connaitrenos-engagements_nous-connaitrenos-engagements_socialnous-connaitrenos-engagementssocialmixite/ecarts-de-representation-entre-les-femmes-et-les-hommes-parmi-les-cadres-dirigeants-et-les-membres-des-instances-dirigeantes

Actions	Achievements in 2025
Implement short- and medium-term actions to reduce existing gender pay gaps	The gender pay gap is a metric monitored across the Group to identify any unjustified disparities. Corrective actions are implemented when necessary during Human Resources Committee (HRC) meetings. Managers and HR staff present at HRC meetings continue to be made aware of this approach. ■ In the United Kingdom, Spain and Switzerland, the gender pay gap is tracked and reported annually, as required by local legislation. ■ In Germany, analyses of compensation at equivalent positions are carried out during the recruitment process to ensure fairness. ■ In France, a specific budget to reduce unjustified pay gaps has been allocated over three years as part of the new gender equality agreement signed in January 2025.
Implement metrics to monitor the proportion of women at all levels of the Company	In 2025, there was a slight increase in the proportion of women in the workforce, as they accounted for 32.9% (vs 32.5% in 2024). This increase also appeared in recruitment figures, as 32.6% of new recruits were women (vs 30.7% in 2024). The ratio of men and women promoted within the Group is stable: women accounted for 34.6% of promotions in 2025 (vs 34.7% in 2024) and 65.4% were men. 26.6% of managers (Levels 3 to 6) are women (compared with 26.3% in 2024). Among the 10% most senior positions (Level 4, 5 and 6), 22.8% were held by women (vs 22.3% in 2024). Among the 3% most senior positions (Level 5 and 6), 22.4% were held by women (vs 21.4% in 2024).
Conduct diagnostic assessments with external experts to identify areas for improvement and assess the relevance of Sopra Steria's approach with respect to gender equality	The Gender Equality European & International Standard (GEEIS), initially obtained in 2022, was re-obtained by the Group in 2024 after a two-year follow-up audit. This international standard established by Arborus examines HR policies from a gender equality perspective based on a common framework applicable to all types of organisations and all geographies. ■ In Italy, Sopra Steria has held UNI/PdR 125:2022 accreditation since 2023. The certification is awarded by organisations accredited by Accredia.
Support women's career development through various programmes	To raise the proportion of women in management positions, 254 women were supported in 2025 under various programmes (versus 431 women in 2024): 125 in France with Start'Her and Boost'Her; 102 in the United Kingdom with the 30% Club; and 27 in India via Saarthi These programmes may include training and mentoring by more experienced employees.

Metrics related to "Gender equality" [S1-9 *including MDR-M*]

The table below shows the metrics that Sopra Steria uses to measure and track the effectiveness of actions taken to manage impacts, risks and opportunities related to "Equal opportunities and diversity" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the human resources policy" of this chapter). In particular, among the diversity factors identified in the double materiality assessment and listed in the policy, these metrics evaluate the management of impacts, risks and opportunities generated "according to gender" for employees.

PROPORTION BY GENDER ✓

	Gender	2025 Absolute value	2025 %	2024 Absolute value	2024 %
Board of Directors	Women	9	50.0%	8	47.1%
	Men	9	50.0%	9	52.9%
Executive Committee[1]	Women	3	18.7%	3	18.7%
	Men	13	81.3%	13	81.2%
3% most senior positions[2] ✓	Women	393	22.4%	369	21.4%
	Men	1,360	77.6%	1,355	78.6%
10% most senior positions[3]	Women	1,297	22.8%	1,221	22.3%
	Men	4,384	77.2%	4,257	77.7%
Managers[4]	Women	4,116	26.6%	3,983	26.3%
	Men	11,366	73.4%	11,173	73.7%
New hires ✓	Women	2,713	32.6%	2,283	30.7%
	Men	5,600	67.4%	5,153	69.3%
Workforce[5] ✓	Women	16,873	32.9 %	16,589	32.5%
	Men	34,402	67.1%	34,399	67.5%

(1) Composition of the Executive Committee on 31 December 2025.
(2) Corresponds to the "top management level" as stated in ESRS S1-9: Level 5 and 6 positions.
(3) Corresponds to Level 4, 5 and 6 positions.
(4) Corresponds to Level 3, 4, 5 and 6 positions.
(5) Acquisitions included.

b. "Disability inclusion" programme

The Group's approach aimed at promoting inclusion of people with disabilities at work meets the UN Global Compact's Sustainable Development Goals 4: "Quality education"; 9: "Industry, innovation and infrastructure"; and 10: "Reduced inequalities". It is based on the principle of non-discrimination and aims to promote access to employment within the Group for employees with disabilities.

The matters of accessibility and supporting people with disabilities have been fully incorporated into the Group's equal opportunities and diversity approach. Commitment to this cause is reflected by its membership in the ILO Global Business and Disability Network, joined in 2021. Sopra Steria strongly believes in promoting access to jobs for people with disabilities and enabling them to remain in employment through concrete and long-term initiatives.

In 2025, Sopra Steria published its first multi-year digital accessibility blueprint. This document sets out its approach, for the period 2025-2027, aimed at improving the accessibility of digital services for the Group and, more broadly, actions aimed at achieving greater digital accessibility (see Section 5.2, "Developing responsible digital technology" of this chapter).

The Group is committed to complying with legal frameworks regarding the employment of people with disabilities in the countries where it operates. The wide range of legal definitions of disability within the different countries made collecting consistent and comparable data at Group level relatively complex. Further progress was made with rolling out an action plan to produce consolidated data in the medium term. As part of this approach, the goal is to define and deploy a common and integrated foundational framework at Group level. The establishment of a common set of practices and metrics across all entities has deepened Sopra Steria's engagement with people with disabilities, irrespective of what these are.

Actions related to "Disability inclusion" ***[S1-4, including MDR-A]***

Actions	Achievements in 2025
Engaging the community and encouraging sharing of best practices internally and externally	The Group's Business/Employee Resource Groups (B/ERG) are coordinated, committed organisational units. In 2025, they had 7,589 employee members, for the most part in Europe. Disability-related and neurodiversity issues were the focus for 9% of members committed to improving accessibility within the Group.
Contribute to a more inclusive ecosystem through awareness-raising among individuals directly affected by a disability-related situation	In France, via the HandiTutorat academic tutoring programme, 92 secondary school students with disabilities were offered support in 2025 (more than 670 students have received support since 2013). A total of 20 grants were awarded to students with disabilities, with 100% of grant applications approved.
Supporting employees with disabilities through a specific feedback and support plan	▪ In France, the Mission Handicap (disability task force) introduced a listening and support plan with 467 employees in 2025, with 2,150 active adjustments made and a local network of 62 correspondent officers covering the entire country. ▪ Scandinavia produced its own podcast dedicated to the prevention of mental health issues, awareness-raising and discussion of the related challenges.
Working with entities specialised in employing staff with disabilities	In France, Sopra Steria works with the sheltered employment sector (STPA) to be a leading responsible partner and prioritise committed suppliers. This collaboration with the STPA, through co-contracting and/or subcontracting, is made possible via: ▪ A purchase procedure in favour of STPA companies; ▪ A catalogue of STPA suppliers; ▪ A partnership with Union Nationale des Entreprises Adaptées; ▪ 100% of buyers trained in purchasing practices taking equal opportunities into account.
Train recruiters in accommodating employees with disabilities	Training recruiters to account for disabilities is an essential component of an inclusive and consistent approach. Local initiatives are in place in several countries to hone teams' recruitment skills and foster fairer practices. These courses adopt a Group-wide approach to bias, prejudice and stereotypes that can influence hiring decisions. The finer details vary according to the local situation: ▪ A course on inclusive recruitment ran in the Benelux countries; ▪ Initiatives to cut down on stereotypes and eliminate prejudice were launched in India; ▪ Courses on diversity in recruitment were held in Poland, and a neurodiversity module was created; ▪ Efforts to build diversity into recruitment practices were introduced in Spain; ▪ A campaign took place in the United Kingdom to raise awareness about an ascent of Everest on crutches. ▪ In France, 100% of recruiters trained in taking disability into account during the recruitment process.
Encouraging innovation to make daily life easier for people with disabilities	Sopra Steria has joined forces with the Handitech Trophy since 2017 to highlight the potential benefits of digital innovation for addressing disability-related issues. The intended impact is to demonstrate that business imperatives, innovation and disability inclusion within the workplace are mutually compatible. In 2025, the Digital Innovation prize was awarded to Cantoo Web, which is developing a digital inclusivity service focused on educational tools and materials. This system is intended to support the studies of students with disabilities.
Awareness and training to promote access to employment for people with disabilities	In 2025, across the Group, 7,519 employees completed training on disability-related topics. ▪ In France, the Mission Handicap (disability task force) runs awareness-raising campaigns every year, including HanDigital Week*, which coincided with the 2025 European Disability Employment Week. These highlights helped build greater understanding of what it is like to live with a disability and to nurture an inclusive culture within the Group. In 2025, there was a focus on visual and auditory disabilities.
Formalising Group commitments and aligning them with international and national standards	Sopra Steria has been a member of the International Labour Organization's (ILO) Global Business and Disability Network (GBDN) since 2021. ▪ In France, a company-level agreement was signed for the 2024-2026 period promoting employment of people with disabilities. ▪ In the United Kingdom, Disability Confident Leader accreditation at Level 3 of the Disability Confident scheme was obtained in 2024. Disability Confident is a UK government scheme encouraging inclusive corporate practices for people with disabilities.

Metrics related to "Disability inclusion" [S1-12, including MDR-M]

Sopra Steria tracks the effectiveness of actions taken to manage impacts, risks and opportunities related to "Equal opportunities and diversity" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the human resources policy" of this chapter).

In particular, among the diversity factors identified in the double materiality assessment and listed in the policy, these metrics address the management of impacts, risks and opportunities generated "according to disability status" for Group employees.

In total, there are 1,533 people with disabilities within the Sopra Steria Group. Data used to calculate this metric are collected in accordance with local legislation. In countries where data collection is prohibited by legal standards, it is obtained on a voluntary self-reporting basis guaranteeing respondents' anonymity, as part of the Great Place To Work® satisfaction surveys for example.

In 2025, people with disabilities accounted for 4.14% of Sopra Steria France's workforce, up 0.20 points from 2024 (3.94%). Overall, women make up 41.2% and men 58.8% of the population. The employment rate of people with disabilities (in France) is defined as the sum of employees on a full-time equivalent basis with an uplift applied for workers aged 50 and over. The number depends on their working time, how much of the year they work, how long their recognised status has been valid, and their age. Workforce numbers used are also calculated according to the rules defined by Agefiph. The result corresponds to the total for the year under review.

c. "Non-discrimination" programme

i. Details on the "LGBTQIA+" action plan

The Group's approach aimed at promoting inclusion of LGBTQIA+ people at work meets the UN Global Compact's Sustainable Development Goal 10: "Reduced inequalities."

It is based on the principle of non-discrimination and has the objectives of:

- Ensuring that all employees are treated equally regardless of their sexual orientation and gender identity;
- Promoting an inclusive culture for LGBTQIA+ people.

This approach is underpinned by training initiatives as part of a more holistic, cross-functional approach. These help to shed light for managers and employees on how to eliminate discrimination and adopt more inclusive positions. As well as developing joint skills and shared benchmarks, they serve to firmly anchor fairer business practices.

Actions related to the "LGBTQIA+" action plan [S1-4, *including MDR-A*]

Actions	Achievements in 2024
Engaging the community and encouraging sharing of best practices internally and externally	The Group's Business/Employee Resource Groups (B/ERG) are coordinated, committed organisational units. In 2025, they had 7,589 employee members, for the most part in Europe. More than 9% of active-member LGBTQIA+ allies are involved in ensuring a safe, inclusive and appealing working environment for everyone. ■ In the United Kingdom, the PLUS network produces a monthly podcast on LGBTQIA+ topics.
Train and raising awareness to prevent all forms of discrimination linked to sexual orientation or gender identity	In 2025, across the Group, 4,143 employees completed training on LGBTQIA+ issues (compared to 2,309 in 2024). ■ In Norway, during Pride Month in June, a week-long initiative was held featuring discussions and activities to forge a stronger sense of togetherness, raise awareness and champion inclusion of LGBTQIA+ people, with musical events held on-site, an online and offline communication campaign and participation in the Oslo Pride Business Forum.* All employees in Oslo joined in events for this initiative.
Support employees to enable them to express themselves fully, without having to hide their sexual orientation or gender identity	In the United Kingdom, a guide on transgender identity was produced and distributed to the whole work community.
Formalise Group commitments and align them with national standards via strategic partnerships	The Group has teamed up with external organisations working to promote LGBTQIA+ inclusion, such as Sopra Steria's collaboration with Parks in Italy and Sopra Steria UK's with Gendered Intelligence. Partner organisations include *L'Autre Cercle* in France and Rainbow Registered in Canada.

Metrics related to the "LGBTQIA+" action plan [MDR-M]

Employees' gender identity and sexual orientation may be sensitive and confidential. To keep this information safe and secure, Sopra Steria measures and tracks the effectiveness of measures implemented. (see the "Achievements in 2025" column of the previous table). This tracking is done to manage impacts, risks and opportunities related to "Equal opportunities and diversity" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the human resources policy" of this chapter).

ii. Details on the "Age diversity" action plan *[S1-4 including MDR-A; MDR-M]*

Promoting age diversity within Sopra Steria is vital to ensuring an equal and sustainable vision in the long term. By taking into account perspectives from different generations, the Group prioritises more balanced decision-making. These perspectives equip it to tackle future challenges while capitalising on conclusions drawn from past experiences. This approach also contributes to efforts to attract and retain talent, as it creates an open, tolerant environment where the value of all generations is recognised.

The Group's age diversity policies have the following goals:

- Achieving an age-diverse workforce;
- Attracting young talent;
- Facilitating a suitable transition to retirement;
- Supporting people in the lead-up to their retirement.

These objectives address Sustainable Development Goals 4 ("Quality education") and 10 ("Reduced inequalities") of the UN Global Compact. These objectives highlight the importance of ensuring that future generations can access the same resources and opportunities as current generations.

Actions related to the "Age diversity" action plan *[S1-4, including MDR-A]*

Actions	Achievements in 2025
Engaging the community and encouraging sharing of best practices internally and externally	The Group's Business/Employee Resource Groups (B/ERG) are coordinated, committed organisational units. In 2025, they had 7,589 employee members, for the most part in Europe. Over 16% of their members are working on a Group-wide basis to advance equal opportunities and eliminate discrimination.
Maintain balance in the representation of different generations	26.7% of the workforce was under 30 years of age (compared with 27.5% in 2024) and 20.1% was over 50 (compared with 19.6% in 2024).
Promote jobs in the digital field to attract more young people, welcome more interns and work-linked training students, etc.	1,251 interns (vs 1,208 in 2024) and 1,236 apprentices (vs 1,189 in 2024) throughout the 2025 financial year across the Group. In 2025, Sopra Steria achieved the Happy Trainees World certification, ranking third with a participation rate of 61%. Its overall score was 4.20/5, and the recommendation rate was 92.5%. ▪ In Spain, more than 5,000 students from 8 countries entered the 2025 final of the International Student Challenge. 850 projects promoting the responsible use of AI were submitted. After the challenge was over, several students joined Sopra Steria's teams on an internship or permanent contract. The next edition will take place in 2026/2027. ▪ In France, #BreakTheCode* is a coding and algorithm cracking contest held every year for students in Brest and Rennes. Almost 160 students from 14 engineering schools and universities in the Brittany region entered the 2025 event.
Contribute to retraining in the digital field to foster access to employment	In Tunisia, 38 people on reskilling programmes (including 21 women) received support in 2025 as they retrained in digital technologies.
Awareness and training on age diversity	In 2025, across the Group, 1,675 employees completed training related to age diversity.
Facilitate the transition to retirement through a specific information programme	A phased retirement system introduced to facilitate the transition to retirement. In 2025, 600 employees (primarily in Europe) attended a pension information session (compared to 1,107 in 2024).

Metrics related to the "Age diversity" action plan [S1-9, including MDR-M]

The table below shows the metrics that Sopra Steria uses to measure and track the effectiveness of actions taken to manage impacts, risks and opportunities related to "Equal opportunities and diversity" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the human resources policy" of this chapter).

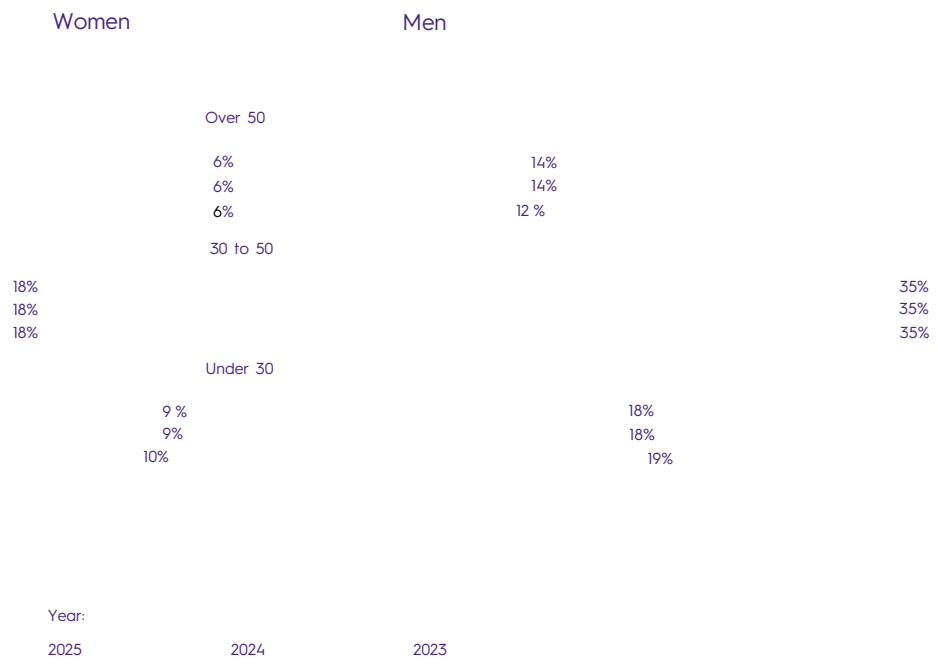
In particular, among the diversity factors identified in the double materiality assessment and listed in the policy, these metrics address the management of impacts, risks and opportunities generated "according to age" for Group employees.

The average age of employees on permanent contracts was 39.6 in 2025, compared to 39.4 in 2024. The age pyramid below shows a breakdown of the Group's workforce (excluding acquisitions) by age. Local differences chiefly reflect the nature of the Group's main activities in each country.

WORKFORCE BY AGE ✓

	2025	2024
<30	26.7%	27.5%
30-50	53.2%	52.9%
>50	20.1%	19.6%

AGE PYRAMID[1]



(1) The calculation method includes employees hired in financial year 2024.

c. "Compensation and employee share ownership" programme

Compensation is a management tool based on recognising contribution to the Group's performance. It is built on the principle of fair treatment and supported by a system of personalised performance appraisals for each employee.

Guidelines pertaining to the components of compensation and its progression are common across the Group. They are described in the human resources policy and based on the Group Core Competency Reference Guide, the Compensation Reference Guide and the Employee Value Proposition. They are structured around:

- Fixed compensation, defined according to the level of responsibility consistently with the Group's Core Competency Reference Guide;
- Variable compensation based on, among other things, CSR criteria and overall performance to encourage individual and collective performance for some employees such as managers, sales staff and experts;
- An international Group employee share ownership programme to give all employees a greater stake in the Group's performance.

Actions related to "Compensation and employee share ownership" [S1-4 *including MDR-A*]

At 31 December 2025, all the investments managed on behalf of employees accounted for 6.0% of the share capital (vs 6.2% at 31 December 2024) and 8.2% of voting rights (vs 8.2% at 31 December 2024).

The most recent We Share plans in 2022 and 2023 were implemented under the same conditions as previous plans set up in 2016, 2017 and 2018. Employees received a matching contribution of one free share for every share purchased. The offer was limited to a total of 200,000 shares: 100,000 shares purchased by employees and 100,000 free shares granted by Sopra Steria as a matching contribution.

The shares granted under these plans are purchased on the market by the Group. They help give employees a lasting stake in the corporate plan and the Group's performance. In addition to their motivational power, employee share ownership plans help foster a sense of belonging and inclusion, as around 96% of the total workforce is eligible for these Group-wide programmes.

Employee compensation is compliant with local regulations. It exceeds the minimum wage (where one exists) in the countries where the Group operates. Sopra Steria offers its employees a compensation package exceeding the international reference standards. The compensation offered meets the CSRD adequate wage requirements.[1] The Group also carries out compensation surveys to ensure that the compensation is appropriate. Given these established practices and the absence of any significant divergence, this issue is not considered material for the Group. Additionally, depending on the country, employees are eligible for certain benefits and social protection measures such as healthcare, incapacity and invalidity cover, family leave and supplementary pension provision. Compensation principles are implemented in each entity in accordance with the local context and legal obligations, and taking into account changes prompted by social dialogue.

Metrics related to "Compensation and employee share ownership" [S1-16 *including MDR-M*]

The Group uses the metrics presented below to measure and track the effectiveness of actions taken to manage impacts, risks and opportunities related to "Equal opportunities and diversity" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of this chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the human resources policy" of this chapter). In particular, these metrics aim to oversee and manage the impacts, risks and opportunities generated by "unequal access to promotions" among Group employees.

Sopra Steria aims to ensure that the metrics related to compensation are of high quality, reliable and representative. These metrics must enable the Group to fully meet the compliance requirements laid down in CSRD. They must also serve as tools for steering the Group as part of a continuous improvement approach and for providing a clear and stable understanding of performance from one year to the next.

With this in mind, the Group has initiated work to harmonise calculation methodologies among its various entities and facilitate collection of relevant data. An initial assessment was undertaken in 2025 taking into account the different forms of fixed and variable compensation within the Group, including benefits of any kind.

With the Group's Executive Management still in transition, consolidated data on the annual pay ratio could be reported once the approach set out above has been completed.

The gender pay gap calculated with the CSRD methodology is based on full-time equivalent annual compensation (for permanent and temporary contracts, excluding work-linked training students). At present, for the reasons outlined previously, the calculation does not include variable components of compensation. The Group is collecting the necessary data so that it can, in the future, report a metric encompassing all components of compensation.

This method produces an unadjusted gender pay gap for the Group of 14.1% in favour of men, which cannot be interpreted in the same way as the adjusted pay gap reported on a voluntary basis.

Fixed compensation gender pay gap – S1-16	2025
Group	14.1%
France	7.2%

(1) – indicates a gap in favour of women; + indicates a gap in favour of men.

In 2025, Sopra Steria took decisive action to begin quantifying and subsequently reducing the gender pay gap across all entities and countries. It was found that the ratio required by CSRD cannot be used to analyse average pay gaps for people in comparable situations or to understand the overall effects of gender on employee compensation as part of a consolidated approach to managing pay. Through workshops involving representatives from HR departments, DEI Officers and experts on compensation, a shared statistical methodology was drawn up to develop a ratio tailored to Sopra Steria's organisation and business. Drawing on external expertise specialising in pay equity, Sopra Steria produced an adjusted pay gap that takes into account objective and comparable criteria influencing compensation in the digital services sector: level, business line, segment, location, performance and length of service.

This methodology is based on the principle of multiple linear regression applied at country and entity level. The results consolidated at Group level is based on fixed compensation for permanent and temporary contracts, excluding interns and apprentices. The use of this adjusted metric is independent of any methodologies applied under specific collective bargaining agreements to correct individual situations. The adjusted ratio is designed to track progress achieved and yet to be achieved. Sopra Steria has opted to report it voluntarily. While the resulting pay gap at Group level is marginally in favour of men, it cannot be interpreted in the same way as the pay gap calculated under the CSRD method.

Adjusted fixed compensation gender pay gap[1] – voluntary disclosure	2025
Group	-0.9%
France	0.0%

(1) + indicates a gap in favour of women; – indicates a gap in favour of men.

(1) Under the CSRD, an adequate wage means a wage that provides for the satisfaction of the needs of the worker and his / her family in the light of national economic and social conditions.

3.1.6. SOCIAL DIALOGUE

3.1.6.1. Policy related to "Social dialogue"

[S1-1 *including MDR-P*]

Social dialogue is a key driver of performance and engagement, promoting an organisation serving a supportive collective aligned with the Group's values. As a signatory to the UN Global Compact, the Group is committed to upholding freedom of association, exercising trade union rights, recognising the right of collective bargaining and protecting employee representatives. This commitment is based on ILO conventions and compliance with regulation implemented in each country where the Group operates. It is embedded in the Group's Code of Ethics, which is available in the "Ethics and Compliance" section of the Group's website –www.soprasteria.com– and thus accessible to all stakeholders.

Related to these commitments, the "Social dialogue" section of Sopra Steria's Human Resources policy covers matters relating to the Company's strategy and its business, financial and employee policy. It is aligned with Sustainable Development Goal 8: "Decent work and economic growth." This approach addresses material impacts, risks and opportunities related to "Employee protection and trust" and "Equal opportunities and diversity", in particular by tracking and pursuing the following objectives:

- Strengthen collaboration with employee representatives in order to anticipate regulatory and organisational changes;
- Maintain regular and constructive dialogue with employee representative bodies at Group level.

Responsibility for social dialogue lies with the Chief Executive Officer and the Head of Human Resources in each country. Local representatives are responsible for:

- Holding regular updates with representatives of management and staff to respond to employees' expectations; in France, these regular updates are held on a monthly basis. Elsewhere, it tends to take place on a quarterly basis.
- Establishing all bodies required by legislation in force in their country.

Employee representatives are involved in setting priorities with regards to social dialogue. Social dialogue is monitored for effectiveness through regular discussions between stakeholders, drawing on feedbacks from employees and their representatives. Information is collected at site/project level before being centralised for analysis. Responses are provided to employee representatives and then shared with all employees (by email and saved on the intranet).

The discussions provide a mechanism for assessing the effectiveness of actions taken and identifying areas for improvement to ensure a collaborative and evolving approach.

This is part of a continuous improvement process aimed at reinforcing the Group's social governance while maintaining a good balance between employees' expectations and the company's strategic imperatives. It is part of the general Human Resources policy and is shared with the relevant stakeholders according to the same principles. A quantitative objective related to social dialogue will be set in the coming years.

3.1.6.2. Actions related to "Social dialogue"

[S1-4 *including MDR-A*]

The Group seeks to implement measures intended to improve labour relations and social dialogue, including in countries with no institutional framework, ensuring the recognition of employee representatives' status.

In the event of reorganisational projects, Group entities make sure to lead change and guide transformation in collaboration with employee representatives. Therefore, entities can use various supporting and development mechanisms such as internal career mobility and trainings. The topics covered by the collective bargaining agreements (e.g. gender equality, jobs and career management, profit-sharing, remote working, sustainable transport allowance, etc.) increase employees' sense of belonging within the Company, improve working conditions, ensure all employees are committed to the corporate plan and contribute to overcoming transformation challenges.

The following channels of dialogue are open to employees: committees involving employee representatives (in the form of information, consultation or participation meetings, depending on the issue at hand); surveys commissioned by employee representatives; employee satisfaction surveys at the employer's initiative (via Great Place To Work®); internal communications and direct employee feedback.

Expectations relayed by employee representatives are recorded during periodic meetings with the employee representative bodies and collective bargaining meetings. Feedback is formally recorded in meeting reports, opinions or statements. The feedback is subsequently analysed, and may be taken into account in agreements or procedures implemented by the company. For some topics, fulfilment of the commitments made is assessed by monitoring committees.

In Europe, an agreement was signed in 2022 to create a European Works Council (EWC) for the Group. Established in 2023, the EWC upholds employee representation and social dialogue at the European level. The council met twice in 2025 to guarantee the right to information regarding cross-border subjects for employees in the European Union and European Economic Area. Austria, Belgium, Bulgaria, Denmark, France, Germany, Luxembourg, the Netherlands, Norway, Poland and Sweden – which cover 62.5% of the "Group" scope – are the main countries involved.

Highlights in 2025:

- Signature of a new collective bargaining agreement on gender equality on 7 January 2025 in France (scope: UES). Practical measures are implemented to: provide even greater support for parents, address gender pay gaps, achieve progress in the recruitment and promotion of women, increase the proportion of women in management roles and offer fast-track career advancement plus a more ambitious training policy, especially for NextGen technologies.
- New agreement on jobs and career management agreement was signed on 10 December 2025 in France (UES scope).

In total, 208 agreements were in force in 2025 (scope: France).

3.1.6.3. Metrics related to "Social dialogue" [S1-8 *including MDR-M*]

The following metrics related to social dialogue cover countries with more than 50 employees and accounting for more than 10% of the total workforce, according to the thresholds set by the CSRD. Countries that fit these criteria are France, India and the United Kingdom, which are presented in the table below. Other countries with thresholds lower than those of the CSRD are also concerned by social dialogue: Germany, Italy, Belgium, Spain. In total, 75.2% of employees are covered by collective bargaining agreements.

COLLECTIVE BARGAINING COVERAGE RATE

Coverage rate		Collective bargaining coverage	Social dialogue
% of employees covered	Employees – EEA[1] (for countries with >50 employees representing >10% total workforce)	Employees – Non-EEA (estimate for regions with >50 employees representing >10% total workforce)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total workforce)
0-19%	-	India, United Kingdom	-
20-39%	-	-	-
40-59%	-	-	-
60-79%	-	-	-
80-100%	France	-	France

(1) *European Economic Area*

COLLECTIVE BARGAINING AGREEMENTS

Collective bargaining agreements	Results for 2025
Scope covered by a collective bargaining agreement	55.7% of employees covered in 2025 according to the thresholds set by the CSRD for countries with > 50 employees representing > 10% of the total workforce (France, United Kingdom, India: see table) In total, 75.2% of Group employees are covered by collective bargaining agreements (compared with 78.4% in 2024)
Details on the "France" scope (39.1% of the "Group" scope)	32 agreements signed (compared with 29 in 2024) 208 agreements in force (compared with 203 in 2024)

3.1.7. INFORMATION BEYOND MATERIALITY

Health and safety matters are currently close to the impact materiality threshold and will likely exceed it in coming years.

Accordingly, the Group decided to launch a diagnostic assessment in order to map the risks and requirements, identify best practices in each country and analyse existing data. To mark the launch of this new approach, it has included a dedicated section in its Sustainability Report for interested stakeholders.

People are a core priority for the Group, and it implements local initiatives to guarantee the health, safety and dignity of its employees, while complying with the regulations in every country in which it operates, thereby contributing to SDG 3: "Good health and well-being". It aims to provide a safe working environment for employees – on-site, for remote work and during assignments or business travel. It pays special attention to health and safety internationally. Progressively, the Group is preparing to officially introduce a common health and safety policy overseen by a dedicated governance framework with correspondents in every country, as well as long-term action plans.

To date, Norway, the United Kingdom, Spain, Italy and Poland are covered by ISO 45001 certification, accounting for 34.1% of the Group's workforce. What's more, France, Germany, India, Italy, the Netherlands, Spain and Switzerland are covered by ISO 9001 quality management certification, which also extends to health and safety issues in certain entities (91.3% of the Group's workforce). In addition, locally organised health and safety committees may meet several times a year in the countries referred to above.

France is progressively implementing a structured policy covering health, safety and well-being at work, championed by the TechCare programme, the cornerstone of its strategy for occupational risk prevention and sustainable performance.

This policy is underpinned by a holistic approach to mitigating occupational risks, covering physical risks, work-related psychosocial risks, workplace ergonomics and efforts to reduce physical inactivity, both on-site and when working remotely.

The TechCare programme places the priority on preserving physical and mental health and making lasting improvements to working conditions, through awareness, training and support initiatives tailored to the specific challenges faced by our business lines and organisations.

This approach forms part of a strategy of continuous prevention, in keeping with regulatory requirements and internal and external stakeholder expectations.

In France, 13,430 employees, representing 67.3% of the relevant workforce, were made aware of and trained in matters related to health (including work-related psychosocial risks), safety and well-being at work in 2025.

HEALTH AND SAFETY AT WORK

Metrics – France[1]	2025	2024
Absenteeism rate (%)	2.9	2.7
Occupational illnesses (number)	2	1
Frequency rate of workplace accidents	2.88	2.10
Severity rate of workplace accidents	0.103	0.055

(1) 39.1% of scope: France

To ensure that the information reported is of high quality, reliable and representative, and to comply with legal constraints in multiple countries relating to collecting sensitive and confidential data on health, Sopra Steria has chosen not to report metrics related to health and safety at the Group level. It has nevertheless chosen to report this data for the "France" scope, which accounted for 39.1% of the total workforce in 2025.

Definitions:

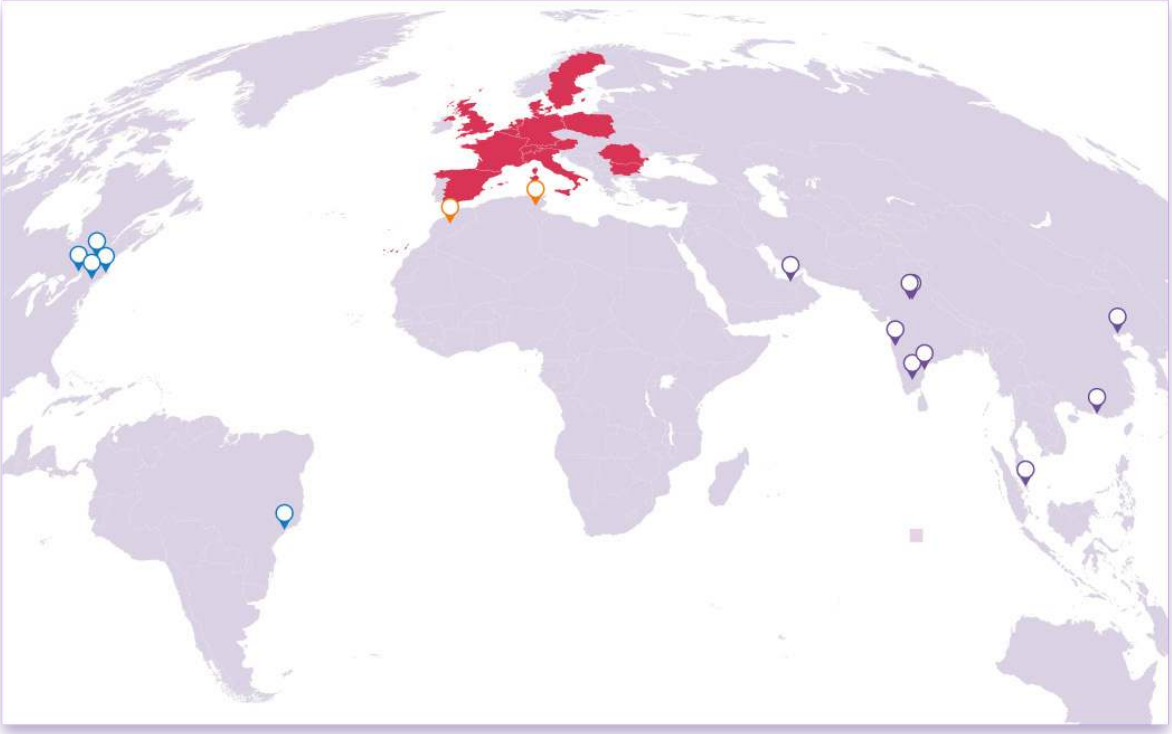
- Frequency rate of workplace accidents in France: Calculated in business days, using the following formula: (Number of workplace accidents with work stoppage × 1,000,000) / Total number of hours worked by total workforce.
- Severity rate of workplace accidents in France: (Number of working days lost due to workplace accidents × 1,000) / Total number of hours worked by total workforce in the year. Medical leaves continuing on and medical leaves as a result of workplace accidents that occurred the previous year are not counted.
- Absenteeism rate: Calculated in business days and on the basis of the average full-time equivalent workforce. It takes into account absences for illness, workplace accidents and accidents while travelling. It corresponds to the ratio of the number of actual calendar days' absence and the number of work days theoretically available.

3.2. Local communities [S3]

3.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S3-SBM-3]

Sopra Steria's business model and strategy make it an important regional player, inserted in local economies and communities. Firstly, it operates in nearly 30 countries with 164 offices and over 51,000 staff across the world, making Sopra Steria one of Europe's five leading players in the consulting and digital services sector. On the other hand, the Company's strategy can only be implemented successfully if it maintains close ties with regions and local residents, which are key to attracting and retaining employees, developing skills centres and interacting with partners' local communities. As a result, Sopra Steria's own operations and activities have an impact on the local communities in each of the regions where the business operates. Sopra Steria's regional network enables the Group to have a positive impact on the inhabitants of the towns and areas in which it operates by contributing to local economic, social, educational and non-profit structures.

MAP OF SOPRA STERIA REGIONAL ENTITIES



Sopra Steria locations around the world

Europe: 147

Germany: 20
Austria: 1
Belgium: 5
Bulgaria: 1
Denmark: 1
Spain: 7
France: 56
Italy: 6
Luxembourg: 3
Norway: 11
Netherlands: 3
Poland: 3
Romania: 1
United Kingdom: 21
Sweden: 4
Switzerland: 4

Asia: 10

China: 1
United Arab Emirates: 1
Hong-Kong: 1
India: 5
Singapore: 2

America: 5

Brazil: 1
Canada: 2
USA: 2

Africa: 2

Morocco: 1
Tunisia: 1

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROS) RELATED TO "LOCAL COMMUNITIES"

Description of "Solidarity and volunteering" IROs (ESRS S3)		Time horizon under consideration	Value chain activity giving rise to the IRO
Positive impact	Support for local communities through solidarity initiatives, in particular in the field of digital education and digital inclusion, thanks to partnerships with non-profits and employee corporate volunteering.	Short term	Sopra Steria's own operations

Description of "Regional presence" IROs (ESRS S3)		Time horizon under consideration	Value chain activity giving rise to the IRO
Positive impact	Support for socioeconomic development and regional momentum.	Short term	Sopra Steria's own operations

Section 1, "General information" of this chapter includes local communities in its scope of disclosure.

3.2.2. SOLIDARITY AND VOLUNTEERING

3.2.2.1. Policy related to "Solidarity and volunteering" [S3-1 *including MDR-P*]

As a consulting and digital services company and a responsible digital technology provider, Sopra Steria works alongside non-profits and social and solidarity economy organisations to champion digital inclusion and digital education.

The Group has supported charities and social innovation projects for over 20 years. The goal is to contribute to making the benefits of digital technology accessible and shared by everyone and to address the digital divide as a means of bridging the social divide.

Since 2024, the Group's solidarity policy has focused on "supporting disadvantaged young people and their relatives in their digital lives". To this end, it has implemented initiatives in the following two areas:

- Digital inclusion: facilitating access to equipment, connectivity and basic skills to enhance the social, economic and societal integration of programme participants;
- Digital education: helping to educate and champion a responsible digital technology for young people, their parents and their teachers. This results in the prevention of online violence, efforts to combat disinformation, and the development of critical thinking, awareness of digital sustainability and greater responsibility among young people for their digital consumption.

This commitment contributes to several United Nations Sustainable Development Goals: SDG 1: "No poverty"; SDG 3: "Good health and well-being"; SDG 4: "Quality education"; SDG 5: "Gender equality"; SDG 8: "Decent work and economic growth"; SDG 10: "Reduced inequalities"; and SDG 12: "Responsible consumption and production". Sopra Steria's approach to respecting and protecting human rights, particularly with regards to local communities, is described in the introductory inset of Section 3, "Social information", of this chapter, and in Section 4.2, "Vigilance plan and due diligence".

The vast majority of Sopra Steria countries and entities (representing 99% of the Group's workforce) are involved in this collective solidarity approach. It is shaped and enriched by local priorities. For example, initiatives in India prioritise access to education (including scientific and IT-related subjects) as well as health and hygiene. In the United Kingdom, the solidarity policy is part of the Group's Social Value Approach, which also incorporates clients, under the UK's Social Value Act. Certain subsidiaries, such as Sopra HR Software and CS Group are gradually embracing this policy: they are starting to lead and introduce local initiatives as part of this framework.

Implementation of this policy is the result of local outreach initiatives in partnership with non-profit operators. These measures are supported by international Sustain.forGood programmes coordinated by the Group. They particularly encourage employees to get involved by putting their skills to work in the public interest during their working time. Corporate volunteering platforms are available in France, Germany and the United Kingdom. On certain occasions, the Group also involves its clients, schools and institutional partners in its solidarity initiatives.

The deployment of these international programmes marks the concretisation of an approach launched in 2024 to strengthen the consistency and impact of the action taken. This project is founded on an external analysis by corporate philanthropy specialists. It involved employees with a variety of profiles, from operational engineer to the Chief Executive Officer, as well as Solidarity Officers from the Group's various entities.

The Sustainability & Corporate Social Responsibility Department, which is represented on the Group's Executive Committee, drives forward and oversees implementation of the solidarity policy at Group level. Executive Management and the Executive Committee approve the policy's priorities and resources. The Solidarity & Volunteering team, which has two FTE[1] staff, deploys and coordinates programmes with support from the Communications Department.

The team is supported by a network of Solidarity Officers from the different Group entities. Their role is to identify, oversee and assess the impact of outreach measures in line with the Group's framework. The managers take into account the priorities and partnerships specific to their region. They work closely with the local Chief Sustainability Officer (CSO), the Human Resources Department, the Communications Department and, where applicable, local SCSR oversight bodies.

A solidarity coordination committee holds meetings at least once every two months for Solidarity Officers. The committee ensures actions are consistent, shares best practices and oversees the strategic alignment of cross-functional programmes.

The solidarity policy is communicated externally via a dedicated page on Sopra Steria Group's website.[2]

(1) Full-time equivalent
(2) https://www.soprasteria.com/about-us/corporate-responsibility/community-page

Employees are kept informed internally through regular updates on the Group's social media and via a dedicated Sustain.forGood hub. As well as presenting the Group's initiatives, the hub also serves as a channel for raising employee awareness on digital inclusion and digital education The Sopra Steria-Institut de France Foundation has a dedicated external website.

In addition, Sopra Steria maintains a regular and direct dialogue with the non-profit ecosystem. Its teams participate in events centred on philanthropy, meet with representatives from non-profits and stay up to date on how supported projects are progressing over the long term. These exchanges are useful in enhancing understanding of the needs on the ground and within the structures supported, which have seen funding streams come under serious threat in recent years. For example, the Group has opted to shift its solidarity policy towards providing multi-year financial support, also taking into account operating costs.

All donations made by the Group or by its entities, either financial or in kind, are subject to compliance checks and ethical scrutiny to prevent all forms of conflicts of interest. Before any payment can be made, donations must be declared through a single, common process available to all employees to obtain the approval of the Group Solidarity Officer and the Internal Control Department.

3.2.2.2. Targets related to "Solidarity and volunteering" [S3-5 *including MDR-T*]

Sopra Steria has set qualitative objectives related to social impact, which guide the solidarity policy, in particular in favour of digital education and digital inclusion. For each initiative undertaken, progress is evaluated at least once a year, in comparison with the launch of the project and/or the progress made during the previous year.

Each entity is responsible for setting impact objectives for the initiatives implemented locally. The lack of a consolidated target is partly due to the difficulty of recording the social and societal impact of supported projects in a uniform, quantitative and objective way while taking into account each local context and each type of initiative implemented.

In addition, the Group has set a target starting in 2026 of involving by 2028 at least 10% of its employees in social, societal or environmental issues during working time or with the Company's backing. Sopra Steria still needs to implement or strengthen a series of internal processes to identify and showcase all the employee-led solidarity initiatives.

3.2.2.3. Actions related to "Solidarity and volunteering" [S3-4 *including MDR-A*]

Every country or subsidiary implements the policy set by the Group independently, selecting the initiatives which will have the most impact in each region. This level of decentralisation ensures the implementation of actions consistent with local priorities and needs. It firmly anchors them in the local community and helps employees make a tangible difference to the projects supported by the organisation.

To this end, every entity makes and is responsible for its own budgeting decisions concerning solidarity initiatives, as well as monitoring the metrics set for each initiative.

The local initiatives are usually renewed from one year to another to ensure long-term support. For instance, Sopra Steria has supported the Balia Foundation since 2015, the Die Arche non-profit since 2018 and Child Focus non-profit since 2020, and the Sopra Steria-Institut de France Foundation, which was established in 2001, has provided support to the La Main à la Pâte Foundation since 2021.

To support, encourage and provide a framework for these initiatives, the Group is rolling out the international programmes presented below:

a. Sustain.forGood philanthropy programme

This financial support programme consists of six key priorities:

- Long-term local partnerships with non-profits, aligned with regional priorities, managed and financed by the Group's countries and subsidiaries;
- An international Sustain.forGood call for projects to enable the Group to supplement funding already provided by countries and subsidiaries, benefiting projects that help "support disadvantaged young people and their relatives in their digital lives";
- Multi-year, cross-functionnal support for non-profit projects central to the Group's Solidarity positioning, with a focus on digital inclusion and digital education. For example, since late 2024 the Group has been developing a multidimensional partnership with non-profit Emmaüs Connect: alongside financial support, the Group runs corporate volunteering programmes and provides in-kind donations through equipment collection drives;
- Meanwhile, the India Yogdaan Scholarships initiative makes it possible for young Indians from low-income families to pursue higher education;
- Annual financing of at least one innovative project that generates measurable positive social impacts, via the sustainability-linked loan programme (see "Details on the 'Taking action beyond our value chain' action plan" in Section 2.1.2.4);
- Launch of the Sopra Steria-Institut de France Foundation European Grand Prize to support scientific research projects promoting sustainable and responsible AI. The prize will be awarded in June 2026.

Details on Sustain.forGood call for projects

The Sustain.forGood international call for projects was launched in 2025 to support and assist countries with their corporate philanthropy initiatives. It is aimed at non-profit organisations, seen as major stakeholders, with the goal of helping them pursue their activities and boost their impact. Countries and subsidiaries can present up to two projects to the Group through a centrally managed procedure under which the impacts and relevance of each project are assessed. All projects put forward that meet the eligibility criteria are co-financed by the Group, with the amount of funding provided determined by the specific needs of each project and the overall budget. A jury chaired by Éric Pasquier, Vice-Chairman of Sopra Steria Group, identifies three iconic projects from among those put forward. Each of these three projects receives a larger subsidy and greater international visibility within the Group. The jury, which consists of eight Executive Directors and two employees,[1] uses a transparent assessment matrix.

For this first call for projects, 15 projects were put forward by 10 Group countries and subsidiaries. The following three iconic projects were selected:

- The **Global Digital Library**, run by non-profit organisation Curious Learning and supported by the Group in Norway. This project aims to provide an interactive digital library to help children learn to read. To help as many children as possible, materials are available in a large number of languages and idioms. The project is particularly aimed at children in those regions where literacy rates are lowest and access to education is challenging.

(1) The members of the 2025 jury were as follows: Éric Pasquier (Vice-Chairman of Sopra Steria Group), Axelle Lemaire (Head of Sustainability & Corporate Social Responsibility and member of the Executive Committee), Sunil Goyal (CEO, India), Solfrid Skilbrigt (Head of Human Resources, Scandinavia), Frédéric Munch (CEO, Germany), John Nielson (CEO, UK and member of the Executive Committee), Joyce Van Donk (CFO, Benelux), Hervé Forestier (CEO, France and member of the Executive Committee), Alejandro Hernandez Sierra (Manager, Aeroline Infrastructure, Spain) and Domitilla Ferrari (Marketing Manager, Italy).

- **The InCV mobile app**, backed by Fundación Randstad and UNIR in Spain and Caritas in Germany. Launched in Spain in 2022, this app enables people with disabilities – particularly young adults – to join the labour market by helping them prepare and distribute their CVs. The app has been downloaded more than 500 times to date. In 2025, the project was replicated in Germany and its scope widened to help people facing other difficulties such as language barriers and the digital divide.
- The **STOP Cyberviolences** programme, run by non-profit organisation Centres Relier and supported in France by the Sopra Steria-Institut de France Foundation. This programme aims to reduce cyberviolence affecting young people through a platform offering interactive videos, discussion groups and an AI chatbot guiding users towards supportive adults (parents or psychologists).

Details on India Yogdaan Scholarships initiative

The Sopra Steria India Foundation (SSIF) has been granting scholarships for over 15 years as part of a comprehensive education action plan reaching nearly 48,000 disadvantaged children and young people. This initiative supports the most deserving students by providing them with financial assistance and support in pursuing higher education, covering a wide variety of vocational and technical fields. 118 scholarship students were supported in 2025, 65 of whom were new entrants into the programme. Sopra Steria Switzerland and Sopra Steria Netherlands also contributed financially to this initiative for the first time in 2025. To ensure that this collective effort continues, other Group entities will be stepping up to boost the impact of these activities in 2026.

b. Sustain.forGood corporate volunteering programme

Sopra Steria Group encourages and promotes employee involvement in projects with a social, community or environmental impact. In this regard, a formal reference framework was drawn up in 2025. This framework provides a shared foundation for all Group entities in the area of employee volunteering.

Sopra Steria Group defines corporate volunteering as voluntary employee involvement with charitable organisations and/or good causes including during working time and with the Company's backing.

This programme encourages and supports employee volunteers who:

- commit to help a non-profit organisation during their working time (either on a pro bono basis or as part of a skills sponsorship arrangement);
- help boost the Company's positive social or environmental impact in addition to their usual duties (e.g. through communities of action or Business/Employee Resource Groups);
- with the Company's material support, serve as civilian or military reservists or volunteer firefighters or participate in activities with other public bodies;
- give blood during working time and/or at blood donation events organised by the Company.

Details on International Volunteer Days

The Group runs an annual employee campaign known as International Volunteer Days (IVD). This initiative is the result of awareness-raising campaigns conducted since 2019 focusing on UN International Volunteer Day. It champions volunteering by the Group's employees, who put their skills to work in support of digital inclusion and digital education.

Group Executive Management launched the campaign's second edition in late May 2025; it lasted until December and involved 12 countries (Belgium, France, Germany, India, Italy, the Netherlands, Norway, Poland, Spain, Sweden, Switzerland, the United Kingdom) and three subsidiaries (CS Group, Sopra HR Software and CIMPA). Over 600 employees across the Group got involved, supporting close to 80 non-profit organisations. More than 8,400 pro bono hours were donated, benefiting almost 20,000 vulnerable people at risk of social and/or digital exclusion. Each country and subsidiary adapted the IVD campaign to its own partnerships, engagement initiatives and local circumstances.

The campaign ended on 4 December 2025, the day before UN International Volunteer Day, with an internal event held for all the Group's employees where non-profits and participating employees were given a platform to share their insights.

Details on India Yogdaan Scholarships initiative

Alongside scholarships awarded by the Sopra Steria India Foundation (SSIF), Indian employees play an active role in supporting scholarship students. Once again in 2025, German "employee ambassadors" spent four weeks volunteering in Noida with the Company's backing. They then told their colleagues about their activities to raise awareness and mobilise support for educational priorities.

c. Sustain.forGood advocacy programme

The Group conducts advocacy activities focusing on digital inclusion and/or education. The goal is to produce and disseminate knowledge in these areas and propose potential solutions.

For example, a study on the impact of digital technology on young people under the responsibility of child welfare services was initiated in 2025 with Agence Nouvelle des Solidarités Actives, the findings of which are due to be reported in 2026.

d. Methodology for tracking project progress

Each country's Solidarity Officers regularly monitor the progress of supported projects in accordance with their own specific procedures. It is shared with the Group's Sustainability & Corporate Social Responsibility (SCSR) Department and a community of Solidarity Officers during the dedicated coordination committee meetings that take place every two months or at bilateral monitoring meetings.

On a national scale, progress may be tracked through:

- Regular reporting, generally on a monthly basis, based on the data collected through local processes and volunteering platforms in the United Kingdom, France and Germany;
- Regular monitoring committee meetings with the heads of the non-profit projects and/or the Sopra Steria employees who act as solidarity policy ambassadors within their entity of employment;
- Regular written reports by the non-profits;
- Informal conversations with the non-profits supported and in some cases with the people they assist, for example during events within the country's solidarity ecosystem.

3.2.2.4. Metrics related to "Solidarity and volunteering" [MDR-M]

GROUP SOLIDARITY AND VOLUNTEERING ACTIONS

Achievements	2024	2025
Number of non-profit organisations supported	994	295
Number of people supported	50,890	75,535
Number of employee volunteers	1,910+	1,508+
▪ of which: Pro bono basis (during working time)	49.5%	67%
▪ of which: Volunteer basis (outside of working time)	50.5%	33%

Methodology for tracking metrics

Progress metrics are monitored and passed on by each entity's Solidarity Officer before being consolidated at Group level by the Sustainability & Corporate Social Responsibility Department.

Each year annual reports on the activities and budgets of the Sopra Steria-Institut de France Foundation and the Sopra Steria India Foundation are signed off by their Board of Directors, in accordance with their articles of association.

Details on "Number of non-profit organisations supported"

Sopra Steria wishes to provide its partner non-profits with more substantial, sustained support, which reduces the overall number of non-profits it can support. Consequently, non-profit organisations that only received small donations are excluded from the calculation of this metric.

Details on "Number of people supported"

Entities rely either on actual numbers provided by the non-profit or the employee volunteer, or on a realistic estimate (e.g. based on the number of workshops run by employees). Significantly more information was available in 2025, but the information is still incomplete, so further work is needed.

Details on "Number of employee volunteers"

The number of hours spent by employee participants on a pro bono basis (during their working time) is tracked in the same way as their other working hours. However, data concerning time spent by employee participants on a volunteer basis (outside of working time) is based on figures provided by the employees themselves on a voluntary basis.

3.2.3. REGIONAL PRESENCE

3.2.3.1. Policy related to "Regional presence" [S3-1 *including MDR-P*]

The Group's strong regional presence has been an intrinsic part of its identity since its founding in 1968, as demonstrated by its decision to maintain its registered office in Annecy. Maintaining close ties with local stakeholders, particularly employees and clients, is one of the Group's core values. As a result, the Group has established a significant presence in the main geographic areas in which it operates. This special relationship has been strengthened over the years thanks to the in-depth knowledge, ongoing support, development and resilience of the regions where it operates.

The Group's approach aims to optimise its positive impact on these regions. It is adapted for the country depending on the size of the business and the specificities of the local economy. Country managers are autonomous when choosing their action plans. The Group's Executive Committee includes representatives of the four main regions where the Group operates: France, the UK, Belux (Belgium and Luxembourg) and Scandinavia (Denmark, Norway, Sweden). Sopra Steria has 56 sites in mainland France, located in 45 cities across 12 regions, which are managed by eight regional offices. The Group also operates in 20 towns and cities in the United Kingdom, 16 in Germany and Austria, 15 in Scandinavia and 11 in Benelux (Belgium, Luxembourg and the Netherlands). Certain subsidiaries, such as CIMPA and CS Group, have developed specific ties in their respective regions. For example, CIMPA is located in the Augsburg region of Bavaria, a technological and industrial hub, where it supports local companies with product lifecycle management. CS Group in Darmstadt benefits from a location close to the European Space Agency (ESA), strengthening its role in space engineering.

SOPRA STERIA SITE LOCATIONS AND REGIONAL OFFICES IN FRANCE

Key:

Locations (cities)

Regional Departments

Number of regional offices	Number of offices	Number of cities
8	56	45

The Group has not yet drawn up a formal general policy related to "Regional presence". Each entity's approach is organised according to its operating model, through decision cycles and the usual management bodies. Sopra Steria's involvement is aimed at supporting regional development and resilience through job creation in local job markets and links forged with external stakeholders within local ecosystems. In addition, Sopra Steria's approach to human rights, including with regard to local communities, is described in the introductory inset of Section 3, "Social information", of this chapter, and in Section 4.2, "Vigilance plan and due diligence".

With regard to regional presence, in France, for example, since 2024 this approach has been overseen by regional management, which reports directly to the Managing Director of the "France" reporting unit. This approach involves eight regional directors[1] and makes it possible to closely monitor the successful implementation of priority local initiatives, in particular regarding links with (i) schools, higher education institutions and training organisations; (ii) local authorities and public, semi-public and private organisations; and (iii) professional associations and trade federations. In addition to the governance aspect, regional directors assess the stability of the relationships formed and assess feedback from public- and private-sector stakeholders in the regional economy to evaluate the effectiveness of the initiatives.

The year 2025 was an opportunity to formalise a report on the Group's regional presence approach, looking in particular at the first year of operation for the regional management structure within the France reporting unit and initial reporting in this field. The effectiveness of current arrangements will be assessed and the most relevant areas for improvement identified over the next few years.

3.2.3.2. Targets related to "Regional presence"

[S3-5 *including MDR-T*]

In the context of the double materiality assessment and the structuring of performance management, Sopra Steria has begun work to ascertain its impact on and connection to different regions. At a later date, this may lead to monitoring the implementation and effectiveness of the Group's regional approach, in respect of:

- Support for training and the local education system;
- Development of appropriate solutions for the economic and social challenges faced by local authorities;
- Supporting market momentum, in particular through the development of local centres of expertise and job creation;
- Development of local partnerships.

To date, Sopra Steria has not established any targets or unified monitoring systems focused on the optimisation of the Group's positive impact. Quantitative measurement is not used for this matter due to the difficulty of objectively quantifying regional presence, taking into account: the interests of local communities; regional diversity; and each region's social and economic context. The social nature of the impact demands balanced measurement that takes into account the contexts, needs and priorities defined by the regions.

3.2.3.3. Actions related to "Regional presence"

[S3-4 *including MDR-A*]

Tangible examples of the Group's positive impact on regional resilience and vitality can be seen across each of its countries, entities, cities and sites. Every country or subsidiary implements the regional approach independently, selecting the most suitable initiatives for their scope. This autonomy, a result of the Group's history and culture, allows it to promote a proportional regional presence tailored to the priority needs and specific contexts.

In 2026, Sopra Steria plans to continue and maintain its human and financial investment to ensure that its model and impact are firmly anchored in each of its regions. In addition, starting in 2026, Sopra Steria will begin working on strengthening the Group's ability to manage and monitor its impact across its scope of consolidation.

(1) Including the Île-de-France region, directly managed by the Executive Director of Institutional Relations & Partnerships and the Head of External Affairs ("France" reporting unit).

EXAMPLES OF ACTIONS THAT SOLIDIFIED SOPRA STERIA'S REGIONAL PRESENCE IN 2025

Positive impact on the local region	Scope associated with example	Examples of Sopra Steria's actions on the target scope in 2025
Support for training and the local education system	Italy	Contribution to UIIP's[1] training programme for young talent in digital and management fields through a locally rooted professional development programme: (1) approximately 10.5 weeks of face-to-face training in areas including but not limited to IT fundamentals, management and English; (2) a three-month internship with Sopra Steria or another partner company; and (3) support for those starting out in the corporate world, with all Sopra Steria interns being offered positions in 2025.
Supporting market momentum, in particular through the development of centres of expertise	Germany	Sopra Steria supports the launch of the LIFE Hamburg Campus, a public space dedicated to overcoming the challenges that lie ahead for the region by boosting collaborations and developing shared opportunities and learning. This facility, which is open to all, promotes talent development and offers events, with a particular focus on education, digital technology and sustainability.
Development of appropriate solutions for the economic and social challenges faced by local authorities	Multiple scopes	Sopra Steria has continued to develop digital expertise, methods and solutions to help local authorities not only better anticipate crises[2] but also take action and cooperate. For example: ▪ "Regional resilience" solutions[3] including in particular: development of regional security and service continuity strategies; infrastructure audits; incorporation of crisis management, alert, communication, coordination and protection solutions; simulations and training. In 2025, 70% of SDISs[4] in France were clients of CRIMSON (crisis management solution provided by subsidiary CS Group). ▪ Contribution[5] to the development of the FloodCARE solution, a service for managing floods and their impacts on populations. The service was triggered for the first time in late January 2025 as a result of the severity of Storm Herminia. The teams (mainly CS Group and SERTIT) produced 13 rapid monitoring maps in 4 days, averaging one map every 6 hours. These were used by COGIC[6] and local emergency services to coordinate efforts to help those affected.
Development of local partnerships and contributing to research and development	France	Development of partnerships across all regions where the Group operates, aimed at participating in research and development efforts led by local organisations and harnessing innovation to help address the challenges they face. For example, in France: ▪ Start of a three-year partnership starting in September 2024 with the INSA Rennes foundation to support training and development of innovative solutions to improve access for people with disabilities; ▪ Support for an industrial-scale AI project with the TELECOM Nancy engineering school aimed at designing an agentic AI system to generate web apps and carry out in-depth information searches.

(1) University-Industry Internship Training Program.
(2) Sample topics: adverse weather phenomena, cyberattacks, social unrest and supply shortages.
(3) An overview of this range of solutions can be found on the Sopra Steria website: Sopra Steria I Regional resilience.
(4) SDIS: French departmental fire and rescue service.
(5) Via a consortium with CS Group (a wholly-owned subsidiary of Sopra Steria), SERTIT, INRAE, HydroMatters and Vortex-io.
(6) Centre Opérationnel de Gestion Interministérielle des Crises (Interministerial Operational Crisis Management Centre).

3.2.3.4. Metrics related to "Regional presence" [MDR-M]

The Group tracks the effectiveness of its approach on a qualitative basis, drawing on its existing governance and relationships with the local stakeholders affected by its actions. However, as part of a restructure set to begin in 2026, the Group will be reassessing the feasibility and relevance of producing quantitative metrics.

3.3. Consumers and end-users [S4]

3.3.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S4-SBM-3]

Sopra Steria has historically positioned itself as the preferred partner of major institutional and economic decision-makers. In both the public and private sector, these clients are directly or indirectly involved in delivering and maintaining essential public services. Sopra Steria has therefore developed an in-depth understanding of the impacts, risks and opportunities that stem from participating in and supporting these essential public services.

Sopra Steria draws on regulatory and international standards to define, govern and analyse the implications of its actions. This includes, for example, GDPR, the NIS 2 Directive, the Cybersecurity Act, DORA and the AI Act. In particular, Directive (EU) 2016/1148 concerning the security of network and information systems across the Union – the NIS (Network and Information Systems) Directive – defines operators of essential services (OES), allowing a digital service to be described as essential when it meets three criteria:

- The service is essential for the maintenance of critical societal and economic activities;
- The provision of this service depends on network and information systems;
- An incident on these networks and systems would have significant disruptive effects on the provision of that service.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO "END-USERS"

Description of the materiality of "Essential public services" for Sopra Steria (Specific sustainability matter)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Positive impact	Ensuring the continuity and maintaining the quality of essential public services, in particular in relation to clients with a public or social purpose	Short term	Downstream value chain
Risk	Reputational and financial risk arising from the actual or perceived failure of digital services developed, operated or maintained by the Group in connection with a vital, urgent or sensitive service for the client or users.	Short term	Downstream value chain
Opportunity	Recognition of the essential nature of Sopra Steria's activities and increasing its appeal to stakeholders and their confidence.	Short term	Downstream value chain

Section 1, "General information" of this chapter includes end-users in its scope of disclosure.

3.3.2. CONTRIBUTION TO ESSENTIAL PUBLIC SERVICES

3.3.2.1. Policy related to "Contribution to essential public services" [S4-1 *including MDR-P*]

The ability to manage the complexity of key accounts' business needs in order to support sectors that are critical to society and the economy is built into Sopra Steria's model and organisation. Sopra Steria's role is to understand its clients' information systems and guide clients in their technological choices to improve their efficiency while taking into account client-specific constraints and end-users. In short, Sopra Steria has developed a unique combination of broad-based and sector-specific expertise to guarantee the continuity and quality of its clients' essential services.

Sopra Steria takes into account the sensitivity of the projects it is involved in, in particular:

- Characteristics of client sectors;
- Continuity challenges and societal implications in the event of disruption;
- The criticality of client projects in which Sopra Steria is involved. In particular, criticality takes into account potential cybersecurity and data protection impacts.

Sopra Steria incorporates safety precautions and sector-specific features into its organisation. Therefore, each set of essential services is put together in one vertical. This is meant to pool and develop business and industry expertise within the Group:

- Public sector: Support digital transformation for government bodies, local authorities and key providers in the employment, health and welfare sectors.
- Defence, Space & Security: Develop digital solutions and services to support the effectiveness and adaptability of defence, security and space systems.
- Transport: Support the transformation of the urban and multimodal experience, platformisation of operating systems and industrial operations excellence.
- Energy: Support the global switch to sustainable energy sources capable of meeting the needs of the population and the economy.

The Group has developed a specific approach for government and public-sector bodies. Its purpose is to better anticipate and address their priorities concerning the continuity and transformation of essential public services. In particular, this approach covers taxation, public finances, customs, education, agriculture, ecological transformation, employment, occupational training, health, retirement and family matters. In 2024, the Group also set up an Institutional Relations team, which was extended and enhanced in 2025 with the aims of:

- Improving dialogue and partnerships with public-sector operators, including EU institutions, national and local authorities, professional organisations and think tanks.
- Contributing to the Group's visibility and reputation, emphasising its expertise, accomplishments and civic engagement.

The approach integrates the Group's operating model through decision cycles and the usual management bodies, in particular in each vertical. The Group has not formalised a general policy on essential public services. Sopra Steria is committed to developing client projects, internal initiatives and research programmes to pursue the following objectives:

- To participate in the continuity and quality of essential public services by designing, maintaining and improving digital services;
- To ensure the development of the skills needed to design and use digital products and services useful to essential public services;
- To use new technologies and data analysis to multiply the benefits of digital technology for all essential services.

Furthermore, this positioning as a trusted digital services company is underpinned by an approach that puts ethics at the heart of the Group's organisation and value proposition. Accordingly, Sopra Steria has developed dedicated action plans to support the adoption of best practices. These are described in Section 5.2 of this document, "Developing responsible digital technology".

Sopra Steria's approach to human rights, particularly with regard to end-users, is described in the introductory inset of Section 3, "Social information", and in Section 4.2, "Due diligence" of this chapter.

3.3.2.2. Targets and objectives related to "Contribution to essential public services" [S4-5 *including MDR-T*]

The Group's overall approach is geared towards its qualitative objectives in order to ensure that essential services run without interruption and effectively meet the needs of clients, end-users and partners. This approach and its monitoring apply to the whole Group and are based, as a minimum, on comparing the satisfaction level of the clients, end-users and partners involved in the projects. Sopra Steria has not set quantitative targets for its contribution to essential public services. Quantitative measurement has not been adopted at this stage due to the difficulty of quantifying the positive impacts in a uniform and faithful manner, taking into account: the portion attributable to Sopra Steria, the interests of all parties affected and the different types of projects.

3.3.2.3. Action plans related to "Contribution to essential public services" [S4-4 *including MDR-A*]

Each vertical implements and monitors its projects and initiatives independently, taking into account the challenges of each of the essential services to which it contributes. The Group is also rolling out cross-functional actions and resources. The goal is to secure and accelerate a common foundation for training and for the market visibility of Sopra Steria's expertise. All entities, and in particular the verticals concerned, are responsible for deploying financial and human resources needed to ensure the success of these projects. The table below shows examples of internal projects or initiatives illustrating how the Group's approach has been applied to essential public services in 2025.

In 2026, Sopra Steria plans to continue with its financial and human investments to maintain and strengthen local relationships with these essential sectors. These sectors are consistent with the Group's European identity that sets Sopra Steria apart from other companies. In addition, starting in 2026, Sopra Steria will begin working to strengthen its ability to manage and monitor its impact across its scope of consolidation.

EXAMPLES OF NEW OR ONGOING PROJECTS AND INITIATIVES IN 2025 THAT CONTRIBUTED TO ESSENTIAL PUBLIC SERVICES

Scope	Project or initiative	Positive impacts of the project or initiative on essential services
Multiple scopes	**Internal initiatives and research:** Employee training approach (Group).	Core training given to employees on essential services and launch of training programmes to manage learning processes and documentary resources, which can be made available to clients.
Public services, health and employment	**Project:** Digital support for essential services for the UK government. *Clients: Department for Work and Pensions, Department for Environment, Food & Rural Affairs, Health and Safety Executive, Home Office, Ministry of Justice and Office for Nuclear Regulation (United Kingdom)*	Help improve essential digital services in finance and accounting, pensions administration, payroll, procurement and contact centre support. This new agreement builds on a 12-year partnership between SSCL[1] and 22 government departments and agencies. This partnership that has already generated in excess of £950 million in savings for the public sector.
	Project[2]: Design an HR platform for recruiting contractual agents and tenured staff through non-competitive processes. *Client: Ministry of Education (France)*	Help manage market tensions and recruitment challenges in education, particularly for teachers and support assistants for learners with disabilities. The platform has already generated a 36% increase in applications, resulting in Sopra Steria Next winning the Syntec Conseil Grand Prix and gold medal.

Scope	Project or initiative	Positive impacts of the project or initiative on essential services
Defence, Security and Space	**Internal initiatives and research:** Ongoing maintenance of expertise and performance of CRIMSON solutions for the protection and resilience of critical infrastructure in Europe. *Examples of clients: French departmental fire and rescue service (SDIS[3]), port security services, and defence procurement and technology agency*	Contribute to the continuous improvement of services, in particular to: site monitoring, hypervision[4] defence and rescue operations, management of fires and other local crises, planning, strategy games and training. The CRIMSON range was recognised for its innovativeness and research, winning the Security Innovation Award at the Security Research Event 2025, an event supported by the European Commission.
	Project[5]: Develop a new, highly resilient inertial navigation system to equip amphibious helicopter carriers. *Client: armed forces and defence ministries (Europe)*	Participate in developing and maintaining European expertise to ensure fleet security in electronic warfare environments.
Transport	**Project:** Participate in developing data analysis solutions to improve the efficiency of public transport. *Client: LETEC, a public transport operator based in the Walloon region (Belgium)*	Help make public transport more efficient through smart analytics to optimise route planning and resource allocation and better manage the user experience.
	Project: Developing digital solutions to improve capacity management for rail transport and increase modal share. *Example clients: SNCF, RATP (France), European infrastructure managers (Europe)*	Supporting infrastructure managers to improve timetable production and operational network management, and supporting the roll-out of centralised traffic control stations to improve public transport traffic flows.
Energy & Utilities	**Internal initiatives and research:** Organisation of Telecoms Sustainability Day.	Facilitation of discussions between leaders from the telecoms sector to reduce the sector's energy and CO_2 footprint
	Project: Steering of a transformation programme for the largest municipal energy company in Sweden. *Client: Göteborg Energi (Sweden)*	Help improve the efficiency and resilience of urban energy services for the city of Gothenburg by optimising governance to support use of the company's digital capabilities.

(1) Subsidiary fully-owned subsidiary of Sopra Steria.
(2) Project in partnership with BearingPoint.
(3) Departmental Fire and Rescue Service.
(4) A combination of virtual and augmented reality to enhance the perception of a situation or site using digital factors.
(5) This project is a partnership between CS Group (a wholly-owned subsidiary of Sopra Steria), CNN MCO (an Equans France entity) and Thales.

In application of the Group's due diligence and human rights commitments, Sopra Steria has in place systems to identify and prevent severe negative impacts on end-users. For more details on due diligence and the effectiveness of its systems, see Section 4.2, "Due diligence", of this chapter.

3.3.2.4. Metrics related to "Contribution to essential public services" [MDR-M]

In the same way as for targets, Sopra Steria Group tracks the effectiveness of its approach in relation to its impact on essential services on the basis of qualitative information. For this, it draws on its existing governance and relationships with clients directly in connection with its projects. However, as part of a restructure set to begin in 2026, the Group will be reassessing the feasibility and relevance of producing quantitative metrics.

4. Governance information

Sopra Steria is committed to rigorous governance and exemplary business conduct. The Group's commitments include applying strict ethical principles, abiding by compliance rules and establishing responsible interactions with its value chain, in particular its suppliers and subcontractors, in accordance with its vigilance plan. These actions contribute to the following Sustainable Development Goals (SDGs): 8, 10 and 16.

4.1. Business conduct and compliance [G1]

4.1.1. PRESENTATION OF THE CONTEXT AND MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [G1-SBM-3]

The process of identifying material impacts, risks and opportunities is presented in Section 1.3.1 of this chapter. Following the double materiality assessment, business conduct and compliance were identified as "material" issues for Sopra Steria. These issues were assessed as being material only in terms of their financial materiality, given their potential financial effects. They were not assessed as being material in terms of their impacts.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO "BUSINESS CONDUCT"

Description of the materiality of "Business conduct and compliance" for Sopra Steria (ESRS G1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Risk	Breakdowns in communicating the culture and ethical practices within the Group, especially during induction phases for new hires or during periods of external growth, which could lead to undesirable practices or a deterioration in stakeholder relations.	Short term	Sopra Steria's own operations
Risk	Reputational and/or financial damage that may result from breach of anti-corruption laws.	Short term	Entire value chain
Opportunity	Recognition of the importance of the Group's ethics and compliance programmes for economic development	Medium term	Sopra Steria's own operations

4.1.2. GOVERNANCE OF BUSINESS CONDUCT [GOV-1]

Sopra Steria has decided to bring together business ethics and compliance, internal control and risk management within the Internal Control Department (see Chapter 2, "Risk factors and internal control", of this document). This department appears before the Audit Committee and the Nomination, Governance & Corporate Responsibility Committee every year.

This structure allows for centrally coordinated and Group-wide governance. It also enables the Company to carry out any necessary checks and efficiently manage risks and potential whistleblowing.

- The Internal Control Department oversees business ethics and compliance issues and coordinates all stakeholders involved in compliance and internal control across the Group. The Internal Control Director is the primary reference point for the whistleblowing system in her capacity as Group Compliance Officer. The Internal Control Department manages programmes aimed at preventing corruption, influence peddling, money laundering and fraud, as well as those concerning the compliance of operations with economic sanctions and export controls, and lastly, the duty of vigilance.
- This department is supported by a network of 16 Internal Control & Compliance Officers in charge of internal control, business ethics and compliance. The details of this network are presented in Chapter 2, "Risk factors and internal control", of this document. They are appointed in all Group entities and help to relay information in conjunction with local teams.
- It is also supported in disseminating policies and practices by the Group-level functional and operational departments, each with expertise in its own area: the Human Resources Department, Legal Department, Purchasing Department, Finance Department, Security Department, and Sustainability & Corporate Social Responsibility Department. Each of these departments also has its own correspondents at each of the Group's entities. Regular steering meetings are held each month, bringing together these departments and Executive Management to monitor programme implementation and decide on any changes to be instigated.
- Following external growth transactions, the Group systematically rolls out its compliance and business conduct programmes at the entities acquired. Starting in the integration phase, the Group's policies, codes and procedures, in particular those relating to ethics and the prevention of corruption, are gradually rolled out. In parallel, awareness-raising actions and targeted training (where applicable) are implemented to ensure that the entity's practices are aligned with internal and regulatory requirements.
- The Internal Control Department and the Internal Audit Department also meet at least once a month to exchange updated information, notably concerning the identification of associated risks and the audit plan.

4.1.3. POLICIES RELATED TO "BUSINESS CONDUCT" [G1-1, G1-2, G1-3 *including MDR-P*]

The policies described below cover the Group's entire scope of consolidation. They are revised as often as necessary and in any event at least every three years, under the responsibility of the Internal Control Department. They may notably be updated as a result of regulatory developments, internal audit findings or internal whistleblowing alerts.

Policies related to corporate culture

As Sopra Steria Group grows, it remains committed to complying with legislation and regulations in the countries where it operates. It also abides by ethical principles that reflect its culture and values, detailed in the "Integrated presentation of Sopra Steria" section of the introduction to this document. These principles include, in particular, professional excellence, respect for others and a proactive approach. These core principles and Sopra Steria's values are presented in the Code of Ethics.

This is also supported by an Anti-Corruption Code of Conduct, a Code of Conduct for Stock Market Transactions, a Supplier & Partner Code of Conduct, and a common core of rules, procedures and checks applicable to the entire Group. This structure is presented in full in Chapter 2, "Risk factors and internal control", of this document.

Code of Ethics

Sopra Steria, as a signatory to the United Nations Global Compact since 2004, has adopted certain ethical principles based on respecting the fundamental entitlements described in the Universal Declaration of Human Rights.

Sopra Steria's Code of Ethics, which includes a foreword written by the Chairman of the Board of Directors, constitutes the reference framework within which the Group operates. It applies to all Sopra Steria employees and company officers and is supported by Group management, which ensures that it is duly observed.

Managers who sit on the Group Management Committee and entity-level (country and subsidiary) management committees sign an annual digital declaration renewing their commitment to abide by and enforce the Code of Ethics within their scope of responsibility.

Sopra Steria regularly raises awareness among all employees about buying into and abiding by the Group's values and fundamental principles and the rules set out in the Code of Ethics. These awareness-raising campaigns and training courses take place principally through induction seminars, career development sessions and events sharing the Group's fundamentals, organised by Sopra Steria Academy, the Group's in-house training organisation.

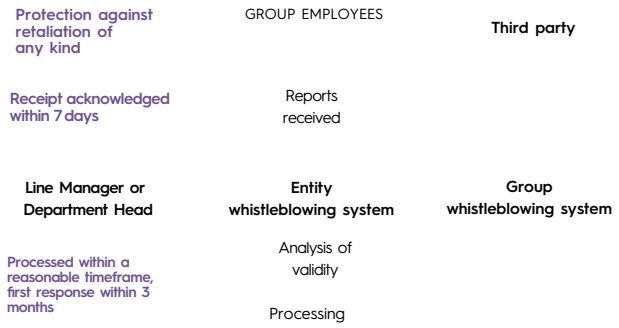
Sopra Steria expects all those with whom it has a business relationship, including clients, partners, suppliers and subcontractors, to abide by the principles of its Code of Ethics, irrespective of the countries in which they operate.

The code is publicly available on the Ethics and Compliance page of the Group's website at www.soprasteria.com.

Supplier & Partner Code of Conduct

As it applies to its upstream chain, Sopra Steria requires agreement to the ethical principles set out in the Supplier & Partner Code of Conduct. The purpose of the Code of Conduct is to define requirements in terms of business ethics, respect for fundamental human rights, and the environment. It sets out Sopra Steria's commitments to its suppliers and partners as well as what the Group expects of them. It requires suppliers and partners to abide by the principles of the UN Global Compact in respect of, inter alia, human rights and fundamental freedoms, labour law, the environment and anti-corruption measures. The Code of Conduct also includes provisions designed to ensure that suppliers' and partners' own supply chains abide by these commitments, as well as a declaration concerning conflicts of interest. The document is available on the Group's website: www.soprasteria.com.

Whistleblowing procedure



Sopra Steria rolled out a whistleblowing procedure for all Group entities. This whistleblowing procedure is open at all times to all employees and external stakeholders, including in particular the Group's clients, suppliers, subcontractors and business partners. It may be used to flag up any situations that could be contrary to the law, the Code of Ethics or the Code of Conduct or that could harm the Group's reputation. It also covers situations that could pose a threat to the public interest.

Key areas covered by the whistleblowing procedure relate to corruption and influence peddling, fraud, financial offences, breaches of competition law and risks relating to human rights and fundamental freedoms, health and safety and environmental damage. The whistleblowing procedure also applies more specifically to all forms of discrimination, in particular discrimination based on gender identity, appearance, sexual orientation, religion, nationality or assumed origin.

Any person may bring any concerns they have to their line manager, their line manager's manager, their entity's Compliance Officer, the Compliance Officer of their local functional division or the Group Compliance Officer, as they see fit. As an alternative to these usual communication channels, they may choose to use Sopra Steria's whistleblowing procedure. An email address is provided within each entity, managed by a designated individual approved by the Group's Internal Control Department, which is responsible for the whistleblowing procedure.

Concerns can be raised anonymously. Concerns are processed if the events are described in sufficient detail and the matter is deemed serious. The necessary steps and the conditions for the use of the whistleblowing procedure are described on the Group's intranet.

Concerns can also be raised directly with the Group's Internal Control Department by writing to the following email address: ethics@soprasteria.com. This reporting channel is also available on the Ethics and Compliance page of the Group's website at www.soprasteria.com.

In accordance with the operating rules governing the Group's whistleblowing procedure, whistleblowing reports are responded to within the following timescales:

- Receipt of reports is acknowledged within seven business days;
- The validity of reports is confirmed within a reasonable time frame following their receipt;
- Initial feedback on action that has been or will be taken in response to reports is provided within three months of the date on which receipt of the report was acknowledged;
- Reports are closed within a reasonable time frame based on the complexity and severity of the matters reported.

Based on the investigation's findings, a decision may be made in conjunction with the Human Resources Department, Legal Department and/or Internal Control Department to commence disciplinary, legal or administrative proceedings against the relevant individual.

Data security, integrity and confidentiality are assured, and the identity of the whistleblower is protected. Sopra Steria guarantees that all information exchanged, including the identity of the whistleblower and any other relevant persons, will remain confidential. Access to details from whistleblowing reports is restricted to a limited number of people. All such access must be approved in advance by the Internal Control Department, which manages access. Precautionary steps are also taken to safeguard against any conflict of interest, thus guaranteeing impartiality while reports are investigated. Whistleblowers are protected against reprisals, discrimination and disciplinary sanctions of any kind related to their whistleblowing. This protection extends to any person related to the whistleblower or their whistleblowing.

Records of reports received under the whistleblowing procedure are kept in accordance with applicable legislation and/or regulations.

Policy related to the prevention and detection of corruption

Sopra Steria has implemented a compliance programme to safeguard against risks associated with corruption and influence peddling. These measures help protect the Group's reputation and maintain the trust of its internal and external stakeholders. The Group applies a zero-tolerance policy with respect to corruption and influence peddling. To this end, Executive Management is highly involved in the implementation and monitoring of the Group's programme to prevent corruption and influence peddling. This firm commitment takes shape in particular through the Group's specific Anti-Corruption and Influence-Peddling Code of Conduct, the direct oversight of the programme at the Internal Control Department's steering meetings with Executive Management, informational meetings for senior managers and regular communications campaigns targeting all Group employees. For example, each year Executive Management reiterates its commitment to all Group employees on UN International Anti-Corruption Day, which takes place on 9 December.

Executive Management has established a Group-wide organisational structure in charge of managing, monitoring and controlling the framework. The structure is made up of a network of Compliance Officers. It implements programmes on compliance, business ethics, internal control and risk management issues within each entity.

The system is underpinned, in particular, by the following:

- A specific mapping exercise to identify risks of corruption and influence peddling, updated every two years or as soon as is necessary following a major Group-level event. This risk mapping was updated as planned in the first half of 2024 and will be updated again in 2027, with the possibility of advancing the update in the event of a significant change in scope;
- A specific Anti-Corruption and Influence-Peddling Code of Conduct, including a foreword by the Chairman of the Board of Directors and the Chief Executive Officer and illustrated with real-world examples, as a supplement to the Code of Ethics. It has been translated into five languages and covers the entire Group;
- A disciplinary system based on the Code of Conduct enforceable against all employees through its inclusion in the Group's internal rules and regulations, or through any other mechanism in force at Group entities;
- Specific, formal procedures, allowing in particular for the implementation of the first- and second-level controls, in order to respond to situations identified as potentially exposed to risk. For example: policies on hospitality and gifts and procedures covering conflicts of interest, recruiting former public agents and countries under vigilance;
- A strict procedure for assessing third parties, including suppliers and subcontractors. In this regard, the Group implements its purchasing procedure and a Supplier & Partner Code of Conduct to ensure that all new regulations, and more specifically those connected with the "Sapin II" Act and the duty of vigilance, are covered. Specific procedures are also in place to assess countries under vigilance;
- A guide to preventing conflicts of interest, made available to all Group employees, aimed at helping employees and managers eliminate any doubt as to the impartiality of decisions made in the course of Sopra Steria's business and find appropriate solutions should conflicts of interest arise;
- Whistleblowing procedure (described above);
- Employee training, including for the most at-risk roles (management, sales, finance, purchasing); see Section 4.1.4 of this chapter;
- Strengthened control and audit procedures: The specific controls are described in the procedures developed under the programme for the prevention of corruption and influence peddling. They may be either ongoing or periodic. In addition to the first-level controls carried out in the form of self-checks by the employees concerned and by line managers, most controls are performed by the functional divisions. Depending on the area, they may be carried out by the Finance Department, Internal Control Department, Industrial Department, Legal Department or Human Resources Department. The Internal Audit Department assesses these procedures when auditing Group subsidiaries and entities. It does so by running through some 30 specific checks and, in accordance with the internal audit plan, carrying out specific audits of the compliance programme.

Policy related to tax transparency

With regard to tax matters, Sopra Steria Group is committed to complying with all laws and regulations in force in the countries in which it is present. Sopra Steria acts in line with its values and ethical principles of integrity, commitment and accountability. The Group pays its taxes and duties in the countries where it operates and/or creates value. This approach is pursued in accordance with international guidelines and standards, such as those of the OECD, particularly in relation to transfer pricing for cross-border transactions between Group companies. In this respect, the Group does not engage in tax evasion or any other practice contrary to its ethical standards. Sopra Steria does not make use of aggressive tax planning or any structuring methods for its transactions that would detach the tax location from the location of business activity. The Group does not operate in tax havens, i.e. countries or territories included on official lists of uncooperative jurisdictions drawn up by France and the European Union. It has no bank accounts in such territories. Furthermore, it refrains from creating entities that have no economic substance or business purpose. It is subject to regular inspections by the tax authorities, with whom it cooperates fully. The Group complies with the deadlines specified by tax authorities for providing responses to their queries, meets all of its reporting requirements and pays its taxes as required by law. To limit tax risks relating to its activities, and to take advantage of existing tax incentives, exemptions and relief, in accordance with tax laws and the reality of its activities, the Group may enlist the services of outside tax consultants. All advice received is evaluated internally to guarantee that its application remains consistent with the Group's tax principles.

Policy related to protection of personal data

See Section 5.1, "Cybersecurity and digital sovereignty" of this chapter.

Policies related to other regulations

- Fair competition

Sopra Steria is committed to conducting its business in compliance with competition law and regulations in all the countries where the Group operates. Employees are informed that if they have any questions or doubts about a competition-related topic, they must consult with their entity's legal department. The Group Rules include instructions in this area. Updates to the associated training programme continued in 2025. New training will be rolled out in early 2026.

- Inside information and rules on insider trading

As a company listed on Euronext Paris, Sopra Steria has a Code of Conduct for Stock Market Transactions. This code sets out the rules that apply to stock market transactions as well as the use and protection of inside information. It reminds users that inside information is specific, non-public information whose disclosure could significantly influence the share price.

- Anti-money laundering

Sopra Steria undertakes not to engage or participate in any practice that constitutes the laundering of assets, revenue or capital. Financial transactions are entered into in strict compliance with anti-money laundering legislation and regulations. The Group is thus committed to exercising special care in assessing third parties in countries considered high-risk. A system to automate and reinforce procedures for verifying third-party bank details continued its roll-out in 2025.

- International sanctions and export controls

Sopra Steria refrains from any activity contrary to applicable national and international laws, regulations or standards in relation to export controls, international sanctions and embargoes. The Group has a policy covering export controls, sanctions and embargoes. The policy has associated procedures relating to:

- management of authorisations, licences and their terms;
- security of technology transfers and sensitive information;
- monitoring of the involved parties, which are covered by compliance assessment procedures before any business relationship is entered into.

Awareness and training courses are rolled out to relevant audiences.

Through its Supplier & Partner Code of Conduct, Sopra Steria also requires its suppliers and subcontractors to comply with applicable regulations relating to export controls and international sanctions.

Objectives
Put the Group's corporate culture and ethical principles at the heart of its relationships with stakeholders by maintaining a training completion rate of ≥90% for employees and an EcoVadis score of ≥80/100 in the ethics area.
Work with suppliers and partners who meet the Group's ethical requirements by ensuring that over 80% of target expenditure obtains a positive EcoVadis assessment.
Ensure regulatory compliance in a fast-changing international environment, with a target of zero major incidents.

These objectives are applicable for all Group entities.

4.1.4. ACTION PLANS RELATED TO "BUSINESS CONDUCT" [G1-2, G1-3 *including MDR-A*]

Compliance training programme

As part of its compliance programme to safeguard against risks associated with corruption and influence peddling, Sopra Steria has implemented a Group training programme. It was developed in light of the results of the mapping exercise to identify risks of corruption and influence peddling. In particular, this programme includes an e-learning course that is mandatory for all employees, which must be completed within 3 months of their arrival. It is available in five languages. This tailored in-house course consists of eight interactive modules covering the legal framework, the Code of Conduct and key contact points, hospitality and gifts, conflicts of interest, public agents, commercial intermediaries and countries under vigilance, donations, patronage, sponsorship, facilitation payments and the whistleblowing procedure. The course concludes with a mandatory quiz to check participants' understanding of what they have learned. Follow-up training is provided every three years for the most at-risk roles: management, including the Executive Committee, as well as sales, finance and purchasing. Sopra Steria does not provide Directors with specific training on this topic. This training programme, which has been in place for several years, will be maintained for the coming years, with content updates to reflect changes in risk mapping.

Assessing suppliers' and partners' business conduct policies

The Supplier & Partner Code of Conduct is included in all invitations to tender sent out to suppliers. It must be signed before any contract can be entered into with Sopra Steria. It is attached to each contract and each purchase order issued by the Group. If a supplier refuses to sign up to the Group's Code of Ethics on the basis that it has its own such code, Sopra Steria requires the latter to include principles equivalent to the Group's. Furthermore, the Group has been evaluating key suppliers and partners for nearly ten years and plans to continue this approach for the long term. The framework has been extended to all the Group's entities.

Assessments are carried out using the independent expert platform EcoVadis. The assessment relate to four areas: social issues and human rights, the environment, business ethics and sustainable procurement. It looks at policies in place, action plans and results achieved. It is a document-based analysis carried out by specialised analysts at EcoVadis.

This analysis provides the Group with a comprehensive overview of the CSR maturity of its suppliers. It highlights their strengths, areas for improvement and any unethical behaviours reported in the media.

Across the whole Group, 773 suppliers were assessed by EcoVadis in 2025, covering more than €894 million of expenditure. This accounts for 79% of target expenditure for 2025 (up by 2 points compared to 2024).

In terms of quantitative outcomes:

- The average score for Sopra Steria suppliers who had completed the assessment was 63 out of 100, nearly 13.7 points higher than the average score for all suppliers assessed via the EcoVadis platform.
- The average improvement across all suppliers reassessed in 2025 was 4.4 points.
- No suppliers scored less than the Group's alert threshold of 24/100.
- 88% of suppliers assessed or reassessed by the Group achieved a score of at least 45/100. For reference, only about 61.5% of all businesses assessed by EcoVadis achieved this score.
- 67% of suppliers assessed by the Group were awarded an EcoVadis medal. For reference, only 41% of all suppliers assessed by EcoVadis received the same recognition.

Vigilance procedure in the event of a high-risk assessment:

- If the overall score and/or the score in any one of the four fields (social issues and human rights, ethics, environment, and sustainable procurement) is less than 45/100, the supplier is considered non-compliant with expectations. In this case, the supplier is asked to refer to the areas for improvement identified in the course of its assessment and to put in place a corrective action plan as soon as possible.
- For suppliers with a score of 24/100 or less, an alert is triggered by EcoVadis. This alert threshold concerns both the overall score and/or the score in the "Ethics" field. The Group Purchasing Department then contacts the supplier to put in place the necessary corrective actions and ask that the supplier undergo a new EcoVadis assessment within a period of three months.

4.1.5. PERFORMANCE MEASURES RELATED TO "BUSINESS CONDUCT" [G1-4 *including MDR-M*]

EcoVadis external assessment of the ethics programme

- In 2025, Sopra Steria achieved a score of 88 out of 100 in the "Ethics" category of the EcoVadis assessment, compared with 90 out of 100 in 2024. The Group's overall score is 94 out of 100, up 2 points compared to last year.

Compliance training programme

- Completion rate of the e-learning course which is mandatory for all employees: 90% at end-December 2025 (93% in 2024)
- Completion rate of the e-learning course which is mandatory for the most at-risk roles (management, sales, finance and purchasing): 90% at end-December 2025 (92% in 2024)

Assessment of third parties with regard to business conduct

- Share of the 2025 target expenditure receiving a positive EcoVadis assessment (>45/100): 73% (down by 4 points from 2024).

Confirmed incidents

To the best of the Company's knowledge at the time of writing this sustainability statement, neither Sopra Steria, nor its subsidiaries nor any member of an administrative or management body have been found guilty of or been fined for corruption or influence peddling at any time in the last five years. Furthermore, no confirmed corruption incidents (0) were recorded via the Group's whistleblowing procedure in 2025.

4.2. Vigilance plan and due diligence

4.2.1. DUTY OF VIGILANCE AND VIGILANCE PLAN

This section provides a summary description of Sopra Steria's vigilance plan. It sets out due diligence measures aimed at identifying risks and preventing serious violations in respect of human rights and fundamental freedoms, health and safety, and the environment.

The Internal Control Department coordinates the vigilance plan, which is prepared by the main departments responsible for the areas included in the duty of vigilance: the Sustainability & Corporate Social Responsibility Department, Human Resources Department, Purchasing Department, Security Department and Legal Department. This plan was also presented to the Works Council when it was first being implemented. Prior to preparing the plan, the results of the Group's general risk mapping exercise are aligned with the double materiality assessment of sustainability topics. The vigilance plan is reviewed each year, in light of possible developments in risks and the effectiveness of mitigation measures put in place. The conclusions showed no significant change in 2025. Furthermore, due diligence measures are implemented gradually for newly acquired companies as part of the integration of these companies within the Group and with respect to its procedures and systems.

The vigilance plan consists of four parts:

- Risk mapping to identify, analyse and prioritise serious violation risks;
- Risk mitigation and prevention plans;
- System to receive reports relating to the existence of risks or the occurrence of risk events;
- System to monitor the measures implemented and assess their effectiveness.

Risk mapping

The risk areas listed below were analysed and prioritised in the context of the Group's business activities, those of its service providers and those of its manufactured product suppliers:

- Human rights: Equal opportunities and diversity, social dialogue, protection of personal data, harassment prevention, working conditions (hours, compensation and social security);
- Health and safety: Right to safe and healthy working conditions (particularly for manufactured product suppliers);
- Environment: Risk of serious damage to the environment (e.g. waste, adverse effects on biodiversity, pollution).

Risk mitigation and prevention plans

With regard to Sopra Steria's own operations, the prevention approach adopted in line with the Group's sustainability policy put in place several years ago focuses on the various risk areas identified in the mapping. The measures for Sopra Steria employees are outlined in Section 3.1, and those for the environment in Section 2 of this chapter.

With regard to suppliers, the Group's purchases are mainly for services such as IT subcontracting or human resources-related services such as employee training. These service providers are mainly located in Europe, near the Group's entities requiring their services. The remaining purchases are for IT equipment (software, equipment, hosting) or office-related expenditures. The measures implemented by Sopra Steria are based on the sustainable procurement policy, and two documents in particular: the Supplier & Partner Code of Conduct and the policy for supplier CSR assessment by EcoVadis (see Sections 4.1.3 and 4.1.4 of this chapter).

Sopra Steria's policies, actions and results in respect of the workforce and human rights, business ethics, the environment and sustainable procurement are in turn assessed annually by EcoVadis. Sopra Steria has achieved the highest possible rating of Platinum, with a score of 94/100. The Group has been among the top 1% for the past six years.

Whistleblowing procedure

Sopra Steria has put in place a whistleblowing procedure for receiving reports in connection with its duty of care. This approach is presented in greater depth in Section 4.1.4 of this chapter, "Whistleblowing procedure".

System to monitor the measures implemented and assess their effectiveness

For risks relating to the duty of vigilance, the procedures for the regular assessment of the Group's business activities and those of its subsidiaries, along with those of its main suppliers, are carried out at the level of the departments concerned. Each department with oversight for issues involving the duty of vigilance is responsible for monitoring the risks identified in the mapping of risks relating to the duty of vigilance.

All of these departments are involved in the identification and implementation of appropriate due diligence measures for their respective areas of responsibility. They report on their monitoring activities at their respective steering committee meetings.

The risk mitigation and prevention measures put in place with regard to the duty of vigilance are reviewed as part of the Group's internal control procedures. The Internal Control Department then produces a consolidated report every year.

4.2.2. STATEMENT ON DUE DILIGENCE [GOV-4]

Sopra Steria has implemented a due diligence framework to identify, prevent and mitigate negative impacts and remedy them where necessary.

CROSS-REFERENCE TABLE OF INFORMATION PROVIDED IN THE SUSTAINABILITY REPORT REGARDING DUE DILIGENCE:

Due diligence component	Disclosure requirement	Corresponding section(s) of this chapter
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies;	Section 1.2.2.
	ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes	Section 1.2.3.
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	Section 1.1.3.
Engaging with affected stakeholders	ESRS 2 GOV-2	Same as above
	ESRS 2 SBM-2: Interests and views of stakeholders;	Section 1.1.2.
	ESRS 2 IRO-1: Description of the process to identify and assess material impacts, risks and opportunities	Section 1.3.1.
	ESRS 2 MDR-P: Policies adopted to manage material sustainability matters	Sections 2.1.2.1. (Climate change); 2.2.2.1 (Circular economy); 3.1.2 (Sopra Steria's own workforce); 3.2.2.1 and 3.2.3.1. (Local communities); 3.3.2.1 (End-users); 4.1.3 (Business conduct); 5.1.2 and 5.2.2 (topics specific to Sopra Steria)
	ESRS S1 S1-2: Processes for engaging with own workers and workers' representatives about impacts	Section 4.2.2.
	ESRS S4 S4-2: Processes for engaging with consumers and end-users about impacts	Section 4.2.2.
Identifying and assessing negative impacts on people and the environment	ESRS 2 IRO-1	Same as above
	ESRS E1 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Section 2.1.1.
	ESRS 2 SBM-3:	Same as above
Tracking the effectiveness of these efforts	ESRS 2 MDR-M: Metrics in relation to material sustainability matters	Sections 2.1.2.4. et 2.1.2.5. (Climate change); 2.2.2.4. (Circular economy); 3.1.2.4 and 3.1.3.3. and 3.1.4.3 and 3.1.5.2 and 3.1.6.3. (Sopra Steria's own workforce); 3.2.2.4 and 3.2.3.4. (Local communities); 3.3.2.4. (End-users); 4.1.5. (Business conduct); 5.1.5 and 5.2.3. (topics specific to Sopra Steria)
	ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets	Sections 2.1.2.3 and 2.1.2.4. (Climate change); 2.2.2.2. (Circular economy); 3.1.22 (Sopra Steria's own workforce); 3.2.2.2 and 3.2.3.2. (Local communities); 3.3.2.2. (End-users); 4.1.3 (Business conduct); 5.1.3 and 5.2.3 (topics specific to Sopra Steria)

This section completes the due diligence declaration to describe the end-to-end approach applied by Sopra Steria.

Processes for engaging with affected stakeholders

[S1-2, S3-2 and S4-2]

Sopra Steria maintains regular direct or indirect dialogue with its key stakeholders.

This includes dialogue with:

- employees, through social dialogue (see Section 3.1.6, "Social dialogue", of this chapter);
- local communities, notably through public institutions and non-profit organisations;
- end-users, indirectly, through its clients (see Section 1.1.2, "Interests and views of stakeholders [SBM-2]" of this chapter).

Outside the whistleblowing channels accessible to all stakeholders, Sopra Steria does not have a mechanism for direct dialogue with end-users or local communities.

Processes for raising and remediating concerns

[S1-3 and S4-3]

The process for raising and remediating concerns is included in Sopra Steria's whistleblowing procedure, which is accessible to all stakeholders. It is described in detail in Section 4.1.3, "Policies related to 'Business conduct' [G1-1]" of this chapter.

Incidents, complaints and severe human rights impacts

[S1-17]

No serious human rights violations or non-compliance with any of the United Nations or OECD guidelines in connection with Sopra Steria employees, end-users or local communities were identified or reported through the Group's whistleblowing channel. No complaints were filed against Sopra Steria with the various national contact points for OECD multinational enterprises during financial year 2025 or previous financial years. As a result, no fine, penalty or compensation for damages was recorded.

5. Business- and segment-specific information

Amid geopolitical, economic, social and environmental upheaval, digital technology has an important role to play. Sopra Steria firmly acknowledges this reality and is committed to sustainability performance as a defining feature of its positioning as a trusted, credible European alternative.

The model's emphasis on local presence and relationships means employees are in a position to understand the specific challenges facing clients and "sectors of high criticality". This approach runs counter to that exemplified by the standardised models offered by American digital giants. The Group repudiates the all-out pursuit of total digitalisation and technological dependence, focusing instead on resilience, pragmatism and strategic autonomy for its clients. To this end, Sopra Steria espouses frugal approaches and open, interoperable architectures hosted on European infrastructure. This approach is essential, not only to ensure control over the impacts of digital technology but also to maintain European technological expertise that creates value, is imbued with purpose and ensures resilience. Sopra Steria stands out thanks to its ability to combine industrial rigour with financial and sustainability performance.

This chapter highlights the sustainability matters specific to Sopra Steria as a European digital services company positioned as a trusted alternative to global giants, particularly in "sectors of high criticality". Sopra Steria's approaches related to cybersecurity, digital sovereignty and responsible digital technology contribute to the following Sustainable Development Goals (SDGs): 12, 16 and 17.

5.1. Cybersecurity and digital sovereignty

5.1.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

In 2025, 82% of Sopra Steria's revenue was derived from verticals that are marketed in "sectors of high criticality", as defined by NIS 2:[1] Public Sector; Aeronautics; Defence, Space & Security; Financial Services & Insurance; Energy; Transport.

In short, Sopra Steria's strategy and business model must ensure protection of critical systems and sensitive information assets. The Group pursues this approach not only for itself but also, and above all, for its major institutional and private clients. At the same time, the "high criticality" of the sectors served implies a real but indirect responsibility to society and to individuals involved in or affected by the digital services provided.

This exposure is heightened by the international context, which is marked by the positions of the digital giants, interstate rivalry and problems caused by malicious operators. The European Union Agency for Cybersecurity (ENISA) highlights this tense climate, reporting an increase in cyberattacks. In response, recent changes in EU law necessitate an increase in control: the NIS 2 Directive, DORA regulatory framework[2] and GDPR[3].

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES SPECIFIC TO SOPRA STERIA

Description of the materiality of "Cybersecurity and digital sovereignty" for Sopra Steria		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Economic or moral damage to end-users or employees linked to the disclosure of the private and/or personal data or exposure to fake news, due to a security failure or sovereignty conflicts.	Short term	Entire value chain
Risk	Financial, operational and/or reputational losses due to a cyberattack caused by an error created directly or indirectly by the Group, or difficulty in implementing the Group's distinctive strategy related to "cybersecurity and digital sovereignty".	Short term	Entire value chain
Opportunity	Increased market share through the marketing of an end-to-end range of services and solutions for cybersecurity and digital sovereignty.	Short term	Sopra Steria's own operations and downstream value chain

The negative impacts are likely to affect various groups of individuals: Sopra Steria employees, suppliers, applicants likely to join the Group, clients and these clients' end-users. Certain end-users may be more exposed depending on (1) the client's business sector, (2) the nature of the project supplied by Sopra Steria, (3) the types of end-user of the relevant product or service, and (4) the legal framework.

(1) Network and Information Systems Directive – Directive (EU) 2022/0383 (network and IT systems security)
(2) Digital operational resilience for the financial sector – Regulation (EU) 2022/2554 of 14 December 2022
(3) General Data Protection Regulation (EU 2016/679)

5.1.2. POLICY RELATED TO "CYBERSECURITY AND DIGITAL SOVEREIGNTY" [MDR-P]

The Group's strategy aims to balance the need to achieve company objectives with the measures required to maintain a secure environment. With this approach, all information is used and stored securely, while protecting its confidentiality, integrity, availability and traceability.

As resilience is an essential driver of competitiveness, Executive Management determines the Group's strategic priorities, objectives and positioning in terms of cybersecurity and its contribution to digital sovereignty in Europe. The implementation process is then delegated to the relevant management teams and entities. The Group has put in place a number of policies with their own governance and monitoring arrangements to cover all dimensions of cybersecurity and digital sovereignty. Executive Management also commits to implement the necessary human, technical and financial resources to ensure the security of its activities and the projects run by Sopra Steria's teams. This approach takes into account client priorities as well as the Group's financial and business priorities.

SUMMARY OF GROUP POLICIES OR APPROACH RELATED TO "CYBERSECURITY AND DIGITAL SOVEREIGNTY"

Objective	Policy or approach	Department or entity in charge of implementation	Third-party standards or initiatives followed	Stakeholders involved	Stakeholders with access to the policy or approach
Ensuring data security within the Group, including personal data	Policy related to "Information security and protection"	Group Security Department	NIS2, DORA, CRA,[1] ISO/IEC 27001,[2] ISO/CEI 27005,[3] ECSO,[4] InterCERT, CESIN[5]	Employees, suppliers, applicants, clients	Available on the intranet; website; in contractual clauses
	Sopra Steria Group data protection governance template	Group Legal Department	GDPR[6]	Employees, suppliers, applicants, clients	Available on the intranet; external communication
Implement a service portfolio covering the entire cybersecurity value chain	Approach: Expanded range of cybersecurity services and solutions	Cybersecurity business line	GDPR, NIS 2, ISO/IEC 27001, ISO/CEI 27002[7], ISO/CEI 27005	Employees, clients	Controlled internal and external communications for employees and clients
Contribute to upholding and strengthening digital sovereignty in Europe	Approach: Digital sovereignty	All verticals	Gaia-X, Edge and Cloud[8], ECSO, Campus Cyber	Employees, suppliers, applicants, clients	Controlled internal and external communications for employees, clients and public authorities
Help to combat disinformation	Approach: Cercle Pégase think tank, led by the Group	Defence & Security vertical	NIS 2	Employees, clients, general public	Controlled internal and external communications for employees, clients and public authorities

The Group considers the total financial resources allocated to the action plans related to the "Cybersecurity and digital sovereignty" policy to be material. In-depth analysis will have to be completed to better quantify and qualify the expenses related to each action plan (see Section 1.3.2.1 of this chapter).

(1) Network and Information System Security (NIS2), Digital Operational Resilience Act (DORA),Cyber Resilience Act (CRA)
(2) Information security management systems
(3) Information security risk management
(4) European Cyber Security Organisation
(5) Club des Experts de la Sécurité de l'Information et du Numérique
(6) General Data Protection Regulation: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC
(7) International Organization for Standardization: Information security, cybersecurity and privacy protection — Information security controls.
(8) European Alliance for Industrial Data

5.1.3. TARGETS RELATED TO "CYBERSECURITY AND DIGITAL SOVEREIGNTY" [MDR-T]

As presented in its policy, Sopra Steria has set qualitative objectives, some of which are supplemented by quantitative targets. These targets apply through 2026 and may be reviewed at the end of this period. They cover the entire scope of consolidation.

TARGETS RELATED TO INFORMATION SECURITY AND PROTECTION

Objective	Quantitative target for 2026	Results for 2025	Results for 2024	Results for 2023
Ensuring data security within the Group, including personal data	Security Score Card: Maintain a score above the average in the information services sector	+7 points (out of 100) above the sector average	+8 points (out of 100) above the sector average	Average for the sector
	CyberVadis score: Maintain a score of at least 795	Next assessment in 2026	985	795

The Group considers these targets to be an appropriate and independent solution for monitoring the effectiveness of its policies, taking into account the changing environment, its own current and past performance, and sector performance. The agencies periodically assess Sopra Steria's management system and external assets visible on the internet. The Group Security Department regularly monitors developments in this area, but does not involve other stakeholders in defining these targets.

5.1.4. ACTION PLANS AND RESOURCES RELATED TO "CYBERSECURITY AND DIGITAL SOVEREIGNTY" [MDR-A]

The items relating to financial resources allocated to the action plans are detailed in Section 5.1.2 "Policy related to 'Cybersecurity and digital sovereignty'" of this chapter.

5.1.4.1. Information security and protection

Group information security is detailed in a framework document that is updated every year. The document is sent directly to all Group employees by the Security Department via direct communication and available on the Group intranet. It covers all Group entities and is organised around the following principles:

- Deliver a trust framework via continuous assessment: application of the Group Information Classification and Processing Policy, physical and logical access controls for the workforce and implementation of proportionate measures that aim to mitigate the risks;
- Protect staff, processes, technology and client interests according to the risks encountered by these assets and in compliance with the applicable standards.
- Comply with the legal and regulatory requirements of the jurisdiction in which the data is held, stored or processed.
- Adapt, assess and document when information security measures are defined by clients within the contractual framework and when they differ from Sopra Steria's fundamental security measures.

The priority actions are updated annually to ensure the following objectives are met:

- Deliver a trust and compliance framework through a dedicated organisational structure that exists throughout the life cycle of each project and at every hierarchical level: Under the management of their Chief Information Security Officer, each entity and subsidiary determines the organisation, governance, implementation processes and control methods for the security policy in its area of responsibility. These choices are subject to final validation by the Group CISO.
- Protect by adopting and applying the best practices and standards in the market, such as "Information security management systems – Requirements" (ISO/IEC 27001), "Information security controls" (ISO/IEC 27002) and "Guidance on managing information security risks" (ISO/IEC 27005). In particular, the application of these actions is tied to the most recent technological developments, including the growing use of the cloud and new AI models.
- Adapt by:
  - Raising employee awareness of information security when they join the Group or throughout their careers to develop a culture of security.
  - Leading a monitoring unit – under the joint responsibility of the Security Department and the Cyber Entity – to monitor the vulnerability assessment. This work is summarised and updated on the Security Information Platform and is available to employees.
  - Working with interprofessional bodies to strive for a better understanding of cyber risks: InterCERT, CLUSIF (a French association of information security professionals), CESIN (a French association of digital and information security experts) and the European Cyber Security Organisation (ECSO).

Implementing the action plan requires a significant human effort: As well as applying the processes and setting out the governance structure, stakeholders need to be involved and engaged, including each and every company employee.

5.1.4.2. Protection of personal data

Sopra Steria undertakes to protect the confidentiality and security of the personal data it stores and processes in accordance with applicable laws with regard to data protection. Particular attention is paid to General Data Protection Regulation: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ("GDPR")

A governance structure has been defined to ensure compliance, manage the related objectives, clarify stakeholder responsibilities, define relevant policies and procedures, provide the appropriate internal audit capacity and promote an internal data protection culture. All Group employees can access this governance structure via an area on the Group intranet managed by the Group Legal Department.

It covers all Group entities and geographies, and is structured as follows:

- An organisational structure at Group level, adapted at a local level (country/entity):
  - The Group Data Protection Manager determines the compliance policies, creates the action plans, leads and supports at a local level and supervises the implementation of the data protection Compliance Programme across all subsidiaries. The Group Manager reports on these activities to the Group Legal Department;
  - Data Protection Officers (DPOs) or Single Points of Contact (SPOCs) have been appointed at each Group subsidiary. They are responsible for the following:
    - Compliance with requirements in their entities;
    - For sharing their actions and any issues encountered with the Group Manager, especially in the event of a data breach;
    - Corresponding with the Personal Data Owners (representatives of the DPO/SPOC in the functions and business units) and supporting them as they apply the legal framework.
- The Group data protection Compliance Programme is based on these principles:
  - Implementing specific tools to track personal data processing carried out within the Group.
  - Implementing specific procedures to indicate and manage any presumed or actual personal data breach that may occur within the Group.
  - Communicating information bulletins to every group of people concerned whose data is or may be processed by Sopra Steria (employees, applicants, clients and suppliers).
  - Provision of standard contracts and clauses covering the protection of personal data in the context of contractual relationships with clients, subcontractors and suppliers.
  - Putting in place an intragroup data transfer agreement ensuring that data is shared securely between Sopra Steria subsidiaries.
  - Organising controls and periodic audits of the implementation of the programme.
  - Dedicated training plan:
    - Each employee that joins the workforce must complete a mandatory data protection e-learning module within three months of starting their role;
    - For employees who need in-depth training because of their role (e.g. Personal Data Owners).

In 2025, Sopra Steria updated and tightened certain documents and processes related to the protection of personal data, in particular:

- The policy related to personal data retention, with operational tables specifying retention periods that apply to the various categories of personal data processed;
- The procedures aimed at ensuring that requests from individuals wishing to exercise their rights are managed effectively;
- The subcontractor assessment process whereby subcontractors are asked to complete GDPR and security compliance questionnaires as part of the selection process.

Starting in 2026, Sopra Steria will begin working towards:

- Having fully harmonised personal data protection tools across the Group;
- Better integrating AI-related regulatory[1] and ethical issues into the Group's governance structure;
- Improving the mapping of record management to take into account information relating to processing carried out by AI systems or models, in accordance with applicable legislation.

The Group keeps abreast of the latest personal data protection practices as it implements its action plans. The Group is a member of the French Association of Data Protection Officers (AFCDP).

5.1.4.3. Cybersecurity solutions

In 2025, the Group's cybersecurity teams were brought together within the Group Cybersecurity business line. This new business line brings together more than 2,300 employees. This entity plays a strategic role in the Group's transformation, with the goal of Sopra Steria becoming one of the top five European cybersecurity players by 2028.

The business line has a strong presence in Europe: France, the Nordic countries, Germany, Benelux, the United Kingdom and Spain. It is also expanding into Italy, Switzerland, Singapore and North America. Its organisational structure is based on a "follow-the-sun" model underpinned by X-shore capabilities in India, Poland and Spain. This enables the Company to guarantee 24/7 support and provide ongoing high value-added services. Our European roots transcend geography, reflecting the Company's commitment to sovereignty, trust and regulatory compliance.

Sopra Steria wishes to support major public- and private-sector clients through its new cybersecurity approach. To do so, the Group is drawing on its complete portfolio of sovereign services and solutions as well as its unique, value-focused operating model. This range of solutions covers the entire cybersecurity life cycle:

- Prevention: the technologies, expertise and processes needed to anticipate and neutralise threats before they reach criticality. Thanks to a combination of cutting-edge solutions, targeted training and expert advice, Sopra Steria helps organisations strengthen their defence, raise awareness among their employees and build a more secure digital environment.

  Strategy, Governance, Risk Management, Compliance, Audit, Training & Awareness, Penetration Testing, Crisis Management

- Protection: the technologies, expertise and processes that are essential to securing critical infrastructure. By incorporating advanced solutions that protect data, networks and applications, Sopra Steria employes an in-depth approach that is constantly adapting to new threats.

  By Design, Device, Applications, Data, Connectivity, Trusted Solutions, Identity

- Detection and Response: advanced monitoring, threat analysis and incident response tools to guarantee real-time protection.

  Detection, Investigation, Response, Cyber Intelligence, Vulnerability Management.

This range of solutions is further enhanced by sovereign solutions developed by trusted entities such as CS Group and our Defence & Security business unit, including:

- Seducs, a secure, tailored operating system designed to respond to the rigorous demands of critical and sensitive environments

(1) AI Regulation

- Trusty, a comprehensive range of trusted services protecting exchanges, data and access, in compliance with regulatory frameworks in force, including: TrustyKey (for the management of IGC/PKI keys), TrustyTime (EAL3+ certified software integrated into an HSM), TrustyArchive (electronic archiving and proof of integrity) and TrustyServerSeal (a solution for applying and validating electronic seals)
- Mactan Ops, an advanced security information and event management (SIEM) system tailored to the complex, heterogeneous and changing information systems of operators of vital importance (OIVs in French) and critical or sensitive organisations, enabling event information to be collected and centrally managed, analysed to detect attack patterns and securely transferred to an SOC,
- With comprehensively archived and fully auditable logs dedicated solutions for the financial services sector, meeting the requirements of the DORA regulation as regards digital operational resilience,
- Post-quantum cryptography solutions aimed at anticipating technological developments and ensuring the long-term effectiveness of security mechanisms.

To help drive innovation and sovereignty, the Cybersecurity business line is closely supported by Sopra Steria Ventures, the Group's corporate venture capital fund. Through strategic investments, in particular via the Brienne IV fund, Sopra Steria is reinforcing its access to cutting-edge technologies and the European cybersecurity ecosystem. The Group's approach also involves forming key partnerships, such as that with Yogosha, which sees the Group combine its expertise with the agility of a leading bug bounty platform. The association of the Cybersecurity business line and Sopra Steria Ventures will help the Group accelerate innovation, enhance its range of solutions, and strengthen its market position in a lasting manner.

Sopra Steria and its teams are proud to be recognised by markets as a leading provider of cyber resilience services (NelsonHall) and to be among those companies recognised by governments: Sopra Steria is one of the few players to hold all three ANSII certifications (PASSI, PDIS and PRIS). This recognition by markets and governments is testament to Sopra Steria's ability to serve as a trusted partner to the Group's public- and private-sector clients, helping them navigate a complex and constantly evolving threat landscape.

Acting as a single team and harnessing collective expertise, Sopra Steria is accelerating its growth, investing in next-generation AI-powered platforms and supporting its clients with a cyber-resilient and resolutely European ecosystem.

5.1.4.4. Digital sovereignty

Definition and outlook

The idea of sovereignty applies first and foremost to states and the state administration. It is defined as their ability to exercise their powers, guarantee the continuity of essential functions and protect their fundamental interests. In the context of digital technology, the concept also extends to companies that contribute directly to state sovereignty. They play a decisive role in designing, operating and securing critical infrastructure, technology and services forming part of the domestic and European socioeconomic fabric. This is particularly evident in the energy, telecommunications, transport, defence and security sectors.

The pursuit of digital resilience and control over dependencies is leading the ecosystem to also embrace the idea of digital autonomy. This is intended to respond to the growth in extra-European technologies, more stringent security requirements and the emergence of pivotal European regulatory frameworks. Digital autonomy means adopting a proportionate approach to managing different levels of control, depending on the criticality of use cases, applicable regulatory requirements and identified risks, while aligning with the European Union's objective of strategic autonomy.

Sopra Steria's positioning

Against this backdrop, Sopra Steria has a special responsibility as a major French digital services company and a leading player in Europe. Thanks to the central role it plays in value chains, the Group is in a position to serve as both a model and a catalyst, both through its own technological and organisational choices and through the support it provides to its clients and the ecosystem. In this way, it plays a part in:

- Shaping a common framework for thinking about concepts connected with digital sovereignty and autonomy, in connection with the institutional ecosystem;
- Shedding light on the risks associated with technological dependence;
- Proposing pragmatic action plans incorporating best practices and tools that help increase control over digital dependencies (cloud computing, software, data management, outsourcing of skills, etc.) in collaboration with the Group's suppliers and technology partners.

Furthermore, the Group provides day-to-day support on matters of national security in the countries where it operates. This involves:

- Ensuring compliance with regulatory frameworks aimed at ensuring that personal and industrial data is protected;
- Taking into account the extraterritoriality of some legislation governing the storage and use of data;
- Continuously building systems' resilience to cyber threats.

Sopra Steria is thus permanently adapting its practices, solutions and governance. The purpose is to respond to growing demands in relation to security, compliance and business continuity. The Group intends to remain consistent with national security priorities and Europe's ambitions in terms of strategic autonomy.

Related actions

This responsibility is now reflected in pivotal actions taken by the Group. The purpose of these actions is to incorporate digital sovereignty as an integral part of its strategy and solutions and of the support it provides to public- and private-sector stakeholders.

Sopra Steria is a major player in data spaces, a member of the board of Gaia-X and the European leader in data space implementation.

Through the Simpl programme, Sopra Steria is helping DG Connect implement an open source data centre solution. The Group is working on structuring, implementing and running industry data spaces.

It is involved in major economic sectors such as aerospace via Decade-X and nuclear via Data4NuclearX, as well as banking and defence, where Sopra Steria has put together a white paper for the European Defence Agency on the benefits of Data Spaces for Defence.

As regards Data4NuclearX more specifically, the consortium's goal is to strengthen the performance, security and sovereignty of the data exchanged by the nearly 2,000 companies that make up France's nuclear sector. Given the development of the nuclear sector, where data exchanges could increase tenfold within the next five years, reaching an estimated total volume of 25 million exchanges per year, this is a crucial issue. One of the first operational applications concerns data used to track equipment manufacturing. This first step will accelerate decision-making and reduce lead times. Numerous gains are expected, with benefits across the entire supply chain: improved quality, increased control over schedules and traceability, faster resolution of incidents. Within the project, Sopra Steria is drawing on its expertise in architecture and development, working alongside the other members of the consortium to design and implement the specific components required.

On 18 February 2026, Sopra Steria and SAP partnered a strategic alliance for digital sovereignty. Through this partnership, signed at the Munich Security Conference, Sopra Steria and SAP are setting a strategic milestone for Europe by strengthening the governance and control of its critical digital systems. This initiative is based on the SAP Sovereign Cloud — designed for domains where data processing, operational responsibility and legal jurisdiction have become security and regulatory issues, especially for defence, aerospace, public administration and critical infrastructure.

In 2025, Sopra Steria co-founded ESTIA (European Sovereign Tech Industry Alliance), a pan-European coalition of 11 major tech and telecoms players. The coalition endeavours to develop a sovereign cloud ecosystem in Europe. The alliance, announced at the European Digital Sovereignty Summit, champions a coherent vision of digital sovereignty in response to the European Union's reliance on non-European infrastructure. It is focused on a legal definition of "sovereign cloud" in future regulatory frameworks (notably the Cloud and AI Development Act), data location and protection, the principle of a European preference in public procurement, and strengthening European industrial policy. Through the European Sovereign Cloud Pledge, ESTIA is calling for coordinated political and industrial action to ensure the resilience, transparency and continuity of cloud services for citizens, businesses and public authorities. This initiative is aligned with Sopra Steria's strategy of strengthening Europe's digital strategic autonomy, in line with its commitments on security, digital trust and control over key technologies.

In 2025, Sopra Steria, alongside a number of the Group's major clients, was involved in the work of the Alliancy "do tank". This work focused on managing technological dependencies and freedom of action. Part of a joint public-private solution-building approach involving public-sector players, industrial operators and experts, this contribution aims to expose public policy issues to operational realities as a way of devising practical recommendations that promote resilience and control over digital dependencies.

Alongside these commitments, Sopra Steria is strengthening its pivotal role within the institutional digital trust ecosystem. Since autumn 2025, Sopra Steria has been serving as chair of the Alliance pour la Confiance Numérique (ACN), which brings together French and European players in the cybersecurity, digital identity, sovereign cloud and trusted AI spaces. Through this responsibility, Sopra Steria is playing a part in crafting a common position for the sector, in close dialogue with national and European institutions, and accelerating collective momentum in support of resilience, trust and European digital strategic autonomy.

Within the European ecosystem, Sopra Steria is also involved in the digital ecosystem, through its venture capital entity. Sopra Steria Ventures (SSV) is the Group's strategic partnerships and investments arm. It is specialised in new-generation technologies such as AI and quantum computing, and supports critical European sectors, for example aerospace, defence and security, financial services, the public sector, and transport. SSV has recently invested in promising startups like Alice & Bob and renowned funds such as Tikehau Capital and Quantonation. The team works closely with the startups to bring their technologies to maturity and create synergies with Sopra Steria's clients, talent and partners. This helps Sopra Steria boost innovation and position itself as a key partner to global leaders in security and hyperscalers.

Beyond these initiatives, Sopra Steria is actively involved in the legal, standards-related and geopolitical aspects of digital sovereignty, guided by the belief that technological expertise also presupposes the ability to influence European regulatory frameworks and standards. The Group has served on the Board of Directors of the European Cyber Security Organisation (ECSO) since 2020, thus contributing to structured dialogue between public- and private-sector cybersecurity operators and with the European Commission. Sopra Steria has also served on the Board of Directors of the AeroSpace and Defence Industries Association of Europe (ASD) since 2023 to support the competitive and sovereign development of the defence and security sectors in Europe. Furthermore, the Group actively champions digital sovereignty issues within DigitalEurope, the leading industry body representing the digital industry in its dealings with European institutions. Sopra Steria contributes to the work of DigitalEurope's Finance Executive Council and Public Sector Executive Council, strategic forums for discussion between European executives and decision-makers. These commitments reflect Sopra Steria's aim of having a lasting influence on the development of shared standards and European strategic priorities in relation to digital trust, security and autonomy.

5.1.4.5. Disinformation

Sopra Steria is recognised as one of the national players involved in combating information manipulation. Having made major progress in 2025, the Group is now ahead of the competition and recognised as a trusted partner to sovereign actors and businesses.

In June 2024, Sopra Steria and Sopra Steria Next confirmed the creation of the Cercle Pégase think tank following its first initiatives starting in May 2023. In so doing, the Group recognises the information security threat to state sovereignty and is backed by its expertise both in terms of technology and consultancy. The Cercle Pégase is dedicated to protecting information, through the fight against disinformation and information manipulation, and cyber influence (L2I).

It was created to promote and contribute ideas to the development of a French strategy to combat disinformation. It supports efforts to simplify and frame this field by creating an organisational structure and methods combined with tools and processes. It does this through a collective approach that welcomes all stakeholders: industry, politics, institutions, media and academia.

In 2025, thanks to this in-depth thinking and the development of a robust industrial ecosystem, Sopra Steria secured a conceptual and technological competitive edge. Sopra Steria strengthened its ties to the research community (CNRS, INRIA, laboratories), won a number of tenders, notably with the French Ministry of the Armed Forces, and generated significant media impact through dialogue at the highest levels.

In addition, Sopra Steria is working with its partners – many of which are startups, SMEs and mid-caps – to develop an end-to-end detection and response system to help companies combat cyberattacks, including those generated using artificial intelligence. This solution – a platform named SENSEE – aims to help organisations:

- Upstream, to produce content at the design stage that is reliable and can be verified;
- Downstream, to detect and respond to cyberattacks generated with or without AI.

It employs a number of advanced technologies to analyse the emergence and viral spread of new online information, particularly on public social media through:

- Cohort analysis system to detect early warning signs;
- Real-time subject detection system that uses AI to identify subjects brought up by cohort members on social media;
- Influence forecasting to anticipate subjects that are spreading, based on engagement levels;
- Warning system that the client can set up to suit their needs.

Sopra Steria solutions enable organisations to stay at the forefront of information security. The Group has developed a number of artificial intelligence systems trained in deepfake detection, as well as fact-checking services that combine human and AI analysis.

Sopra Steria intends to extend its lead in 2026 and beyond. With this in mind, its priorities include carrying out an internal diagnosis of IT vulnerabilities, expanding its systems across the whole of Europe and working to address the issue of "young people and digital technology" to protect young people from risks associated with excessive screen time.

5.1.5. METRICS RELATED TO "CYBERSECURITY AND DIGITAL SOVEREIGNTY" [MDR-M]

Sopra Steria tracks the effectiveness of its action plans concerning its entities and main departments responsible for implementation by establishing dedicated governance structures and committees and a monitoring overview.

5.2. Developing responsible digital technology

5.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As a digital services company, Sopra Steria supports organisations through their digital transformation by providing them with digital solutions. Once up and running, these solutions have an effect on the environment as well as their users. These user groups may be Sopra Steria client employees or their end-clients, who may be private individuals or professionals.

Sopra Steria's professional clients work in many different companies across many business sectors, mainly in Europe: transport, public services, financial services, energy, telecoms, etc. This diversity makes describing Sopra Steria's end-user types a particularly complex task. As a digital services company, Sopra Steria's activities help to fulfil these survices. Its clients are responsible for providing these digital services to consumers and end-users.

Environmental impacts of digital technology, amplified by the rise of AI

It is important to consider the materiality of digital technology, which is both energy- and resource-intensive. While the volume of digital equipment has increased substantially, the minerals required to manufacture this equipment is becoming scarce. This growing use of digital technology also contributes to an increase in greenhouse gas emissions. According to a study published in 2025[1] by the Green IT association, the digital sector accounted for 3.65% of global greenhouse gas emissions in 2023 – enough to have an influence on global warming.

While the digital industry has certainly enabled significant gains in efficiency, its growing environmental impact is at odds with the limits of our planet. This trend has been intensified by the rise of AI. According to projections in the latest report by The Shift Project,[2] global electricity consumption by data centres could increase by a factor of 2.8 between now and 2030, with the proportion of consumption accounted for by AI rising from 15% to at least 35%. These orders of magnitude are consistent with forecasts by the International Energy Agency (IEA). It also expects consumption by data centres to at least double over the period.

There is a pressing need for change in the digital sector. Sopra Steria must evolve by offering its clients digital solutions that have been designed sustainably to minimise their environmental footprint.

Digital inclusion

Digital inclusion is a major issue. According to a 2025 survey by ARCEP (the French authority responsible for regulating electronic communications) and the CREDOC research centre, nearly 36% of the French population face barriers to using digital technology. Despite a gradual improvement, this figure points to a persistent digital divide, also in evidence at the global level (affecting around one third of the global population in 2024, according to the ITU).

This reality underscores the importance of guaranteeing access to digital services and tools to ensure that digital technology truly promotes equal opportunities. For Sopra Steria, this involves, in particular, contributing to the development of accessible digital technology by incorporating digital accessibility standards into its solutions in order to design inclusive interfaces.

Digital ethics

Digital ethics constitutes a broad methodological framework encompassing the full spectrum of issues related to the responsible use of digital technologies. While the principles of digital ethics apply to all digital technology, they are now becoming particularly critical as artificial intelligence becomes more pervasive. The entry into force of the AI Act adds to this momentum by putting in place a strict framework for the development of explainable, non-discriminatory AI systems under human supervision.

Strategic enabler of the sustainability transition

Digital technology can also facilitate and accelerate client transition to more sustainable business models:

- As the **common denominator of sector transformation**, it supports convergence towards more responsible models;
- As a **management and decision-support tool**, it encourages coordination and data sharing, which are prerequisites for executing a systemic transformation;
- As an **accelerator of the environmental transition**, it contributes to the traceability, optimisation and control of physical flows, within the context of the growing climate emergency.

(1) Study undertaken by Green IT: "Global environmental impacts of digital technology in 2025".
(2) The Shift Project, final report: "AI, data, and computing: shaping infrastructures for a decarbonised world".

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES SPECIFIC TO SOPRA STERIA

Description of the materiality of "Developing responsible digital technology" for Sopra Steria (specific sustainability matter)		Time horizon	Stage of the value chain giving rise to the IRO
Negative impact	Contributing to the digital divide and inequalities in accessing digital services by failing to take into account the needs of the population as a whole.	Short term	Sopra Steria's own operations and downstream value chain
Negative impact	Contribution to the environmental impacts of digital technology and its acceleration via the increasing presence of AI within our services and solutions.	Medium term	Sopra Steria's own operations and downstream value chain
Risk	Poor anticipation and incorporation of clients' changing sustainability needs into solutions and operations, particularly in keeping with accelerating digital impacts.	Long term	Sopra Steria's own operations and downstream value chain
Opportunity	Increase in market share linked to solutions that help clients accelerate their sustainability transition.	Short term	Sopra Steria's own operations and downstream value chain

5.2.2. POLICY RELATED TO "RESPONSIBLE DIGITAL TECHNOLOGY" [MDR-P]

5.2.2.1. Presentation of the approach

Sopra Steria has launched an approach to become a benchmark provider of responsible digital technology, with two complementary programmes:

"Standards for low-impact business lines" programme. The programme aims to modernise consultancy and engineering services to offer clients low-impact digital solutions within the context of the growing integration of AI. This goal draws on three areas of action:

- Sustainable digital technology: minimise the environmental impacts of solutions;
- Digital inclusion: promote access for all;
- Digital ethics: adhere to solid ethical principles

5. "Digital solutions for sustainable business" programme. The programme aims to support clients in the transition to sustainable business by offering digital solutions to accelerate their transformation.

In 2025, this approach was structured around Group programmes, each with dedicated projects and action plans. This programme-based approach is new and may be adjusted and improved in subsequent periods.

For Sopra Steria, stakeholders that are affected by or contribute to this approach include company employees, clients and, by extension, end-users.

Roadmap related to "Responsible digital technology"

In 2024, this approach and the associated objectives were formalised in the "Responsible digital technology" roadmap, which was submitted to Executive Management and covers the 2025-2027 period. The roadmap includes an analysis of the key internal and external stakeholders with respect to responsible digital technology. In 2025, these overarching priorities and objectives were broadly communicated within the Group.

The approach has mainly been started in France, in collaboration with a few major clients. The roadmap also aims to standardise and extend this approach across all Group entities and geographic regions.

The roadmap is managed by the Responsible Digital Technology unit of the Sustainability & Corporate Social Responsibility (SCSR) Department. The unit collaborates with Digital Sustainability Officers at the Group's various entities. This management process also involves a community of responsible digital technology specialists who support operations.

Numérique Responsable certification

To measure its maturity and structure its approach, Sopra Steria received Level 1 Numérique Responsable (NR) certification in 2023. This certification covers the Company's consulting and systems integration services and is valid for a period of two years (scope: France). This French certification, based on the standards set by the INR (Institut du Numérique Responsable), is awarded to organisations that have put in place a responsible digital technology approach. The award of the certification led to an improvement plan being integrated into the "Responsible digital technology" roadmap.

In 2025, Sopra Steria began the certification process for NR Level 2 – the highest level – for the "France" scope (audit carried out in November 2025). The Level 1 certification process was extended to five other Group entities.

5.2.2.2. Standards and regulations

Our reference framework is based on the following standards and regulations.

Topic	Name	Description
Minimising environmental impacts	ARCEP's RGESN: sustainable design framework for digital services	French guide setting out best practices for sustainable design in digital services, aiming to limit their environmental impact.
	ISO 14040/14044	International standard for carrying out life cycle assessments (LCAs): a methodological framework for assessing the complete environmental impact of a product or service.
	Frugal AI (AFNOR)	French guide to designing resource-efficient AI
Guaranteeing digital accessibility	WCAG (W3C)	International framework ensuring that websites are accessible, functional, comprehensible and robust for all audiences.
	Accessibility Act (EU)	EU regulation to improve the accessibility of digital products and services.
Digital ethics	AI Act (EU)	EU regulation governing the use of artificial intelligence systems, classifying these systems by level of risk and aiming to ensure transparency, data quality, security and human oversight.

5.2.2.3. Financial resources

The Group considers the total financial resources allocated to the action plans related to the "Developing responsible digital technology" policy to be material (see Section 1.3.2.1 of this chapter). Initial identification work was undertaken in 2025 to better understand the resources involved. This work mainly relates to training required and the time to be spent by the teams responsible for implementing the roadmap. This work will be continued and extended over the coming financial years.

5.2.3. ACTION PLANS AND RESOURCES RELATED TO "RESPONSIBLE DIGITAL TECHNOLOGY"

5.2.3.1. "Standards for low-impact business lines" programme

a. Action plan – "Sustainable digital technology"

Targets related to "Sustainable digital technology" [MDR-T]

The target is, in collaboration with clients, to progressively take into account environmental impact in consulting and engineering services.

- Integration services: Sustainable design practices are used to minimise the environmental impact of digital solutions provided. The RGESN[1] is employed as a reference framework, offering recommendations to reduce the environmental impact of the solutions developed. For AI-based digital services, the AFNOR Guide to Frugal AI serves as a guide to designing of solutions with a lower environmental impact.
- Consulting services: thanks to the "360° value" methodological framework, it is possible to assess the holistic value of a project – over and above its sole financial value – for all stakeholders, by integrating ESG considerations as key factors for success.

The goal is for the practices described above to be integrated into sales proposals wherever possible, so that a proactive approach is taken. These practices must progressively become standards for our operations. They are however still in the process of being rolled out: they are not yet established as standards for our profession and their adoption remains variable depending on the country and client. This objective is monitored according to the governance structure described in the policy.

Actions and resources related to "Sustainable digital technology" [MDR-A]

Initially launched in France, the actions aim to make sustainable design the standard for our integration services. They are progressing by gradually extending to all Group entities.

The "360° value" methodological framework was put in place in 2024 and is being rolled out within all the Group's consulting entities.

With the rise of AI, environmental impacts are growing, making it vital to step up the action in place to develop frugal AI practices. The publication of the general framework for frugal AI in 2024 and the emergence of other frameworks and guidelines marked an initial step forwards. In 2025, Sopra Steria carried out work to pool and simplify all these sources of information. The goal is to disseminate sustainable design best practices for its AI projects that are easy to adapt and apply.

In 2026, Sopra Steria will maintain the actions put in place in 2025 in order to implement these practices on a large scale.

(1) General guidelines for the sustainable design of digital services *(RGESN)*

Training

- Roll out of a responsible digital technology awareness course for all employees together with specific training for managers, based on the Digital Collage;
- Training employees in sustainable design for digital services, in two formats: a short digital module and a one-day general training course (updated to include the specific characteristics of AI). These training courses are developed by Sopra Steria and adapted to its business lines;
- Training for consultants in the overarching "360° value" approach designed to help Sopra Steria's clients in the upstream phase make decisions that support the sustainable transformation;
- In France, training in responsible AI for all new staff, delivered in the form of a fun, interactive workshop (2 hours).

Industrialisation and tools

- Continuation of work on tools: **G4IT** (Green for IT), a tool for assessing the impact of information systems and digital services; **Ecomind AI**, an assessment tool for anticipating the environmental impact of an AI from the design stage;
- Sharing these tools under an open-source licences in a spirit of digital-sector-wide collaboration and sharing;
- Integration of digital sustainability tools into the Digital Enablement Platform (DEP), the Group's development platform;
- Roll-out of tools on projects.

Internal communications

- Providing methodologies and tools through shared spaces: the Sustain.Digital hub, a dedicated Sustainable AI page on the Group AI hub and the House of Consulting.

Raising awareness across a wider audience, following on from the publication of the following in 2025:

- White paper entitled "AI & Environment: clearing the information fog"[1]: this study resolves the confusion that exists around the topic of AI and the environment. It advocates for a middle ground between naive techno-optimism and outright rejection of technology, promoting a transparent, reasoned and frugal roll-out of AI to support the green transition;
- Scientific article on "CompactifAI"[2] looking at the environmental benefits of a compression solution for AI models.

Emergence of standards

- Active contributions to the state of the art on sustainability aspects of digital technology and AI, alongside norms and standards organisations:
  - Involvement in drafting the ADEME application PCR;
  - European Committee for Standardization, "Guidelines and metrics for the environmental impact of artificial intelligence systems and services";
  - AFNOR.

Ecosystem

- Participation in events and working groups, both academic (INRIA) and association-based (Institut du Numérique Responsable, Boavizta and Data for Good).
- Membership of the international "Coalition for Sustainable AI" community. It works to highlight initiatives to align the development of AI with global sustainability goals and promote responsible AI that supports environmental policies.

The items relating to financial resources allocated to the action plans are detailed in Section 5.2.2 of this chapter.

Metrics related to "Sustainable digital technology" [MDR-M]

To date, the training actions have been managed jointly by the Sopra Steria Academy – to ensure the training is delivered effectively – and the SCSR Department's Responsible Digital Technology unit. They are monitored using metrics derived from the training databases. They provide an insight into the resources in place to roll out sustainable design for the "France" scope and the results in terms of the number of employees trained.

In 2025, Sopra Steria progressively extended monitoring of training actions to other Group entities. It also started tracking the number of proposals and projects using a sustainable design approach.

Sustainable design training	Total at year-end 2025
Total number of employees across the company made aware of sustainable design principles for digital services (e-learning module)	8,999
Total number of employees across the company trained in sustainable design principles for digital services	1,297

b. Action plan – "Digital inclusion"

Targets related to "Digital inclusion" [MDR-T]

Sopra Steria aims to integrate digital accessibility standards into its software engineering services. Its goal is to guarantee access to digital services for people with disabilities and promote more inclusive digital technology. The WCAG is the international technical standard for digital accessibility. In certain countries, local norms may exist alongside this framework, such as the RGAA in France, which sets the rules for checking compliance.

The EAA came into force in mid-2025 and has helped to harmonise digital accessibility legislation across the EU. The situation, however, still varies depending on the country, with differences between the organisations concerned (public or private sector), their size and the digital services covered (internal or external).

Our goal is to help make digital accessibility a standard. We aim to integrate accessibility considerations into our digital services and our projects. Through this approach, we aspire to achieve WCAG compliance at Level AA. This goal will be tracked as part of the governance system described in this policy.

Actions and resources related to "Digital inclusion" [MDR-A]

In 2025, Sopra Steria rolled out a catalogue of digital accessibility training and upskilled internal teams. These actions help support the progressive integration of the requirements of WCAG AA in new digital solutions. A pool of certified auditors has been created in France to guarantee a high level of expertise. Where necessary, the auditors are supported by external partners. Development processes have been enhanced with tools that carry out tests automatically or manually to facilitate compliance with standards.

(1) https://www.soprasteria.com/docs/librariesprovider2/sopra-steria-corporate/publications/07072025_ai-environment-report_en.pdf?sfvrsn=990538db_24
(2) https://arxiv.org/pdf/2507.08836

Lastly, a Group Accessibility Specialist has been appointed to structure and oversee this approach.

In 2026, Sopra Steria will continue all these actions to cement the goal of integrating WCAG AA compliance into future digital projects for the long term.

Training

- Roll-out of a digital accessibility awareness model to all employees;
- Enhancement of digital accessibility expertise across all business lines involved in designing and developing services;
- Development and consolidation of a pool of accessibility experts.

Skills development

- Creation and management of a community of digital accessibility experts within the Group.

Industrialisation and new tools

- Continued deployment of dedicated testing tools.

Internal communications

- Sharing of methodologies and tools through the shared space on the Sustain.Digital hub.

The items relating to financial resources allocated to the action plans are detailed in Section 5.2.2 of this chapter.

Metrics related to "Digital inclusion" [MDR-M]

Digital accessibility awareness training is tracked using a specific metric for the "France" scope. This provides a measurement of efforts made to help employees adapt. This metric is supplied with data taken from Sopra Steria training databases. This approach will be extended to the other countries in 2026.

At the start of 2025, Sopra Steria implemented new metrics at Group level to track the following:

- Roll-out of digital accessibility training modules;
- Number of new proposals that incorporate accessibility considerations from the design stage.

c. Action plan – "Digital ethics"

Targets related to "Digital ethics" [MDR-T]

Sopra Steria's digital ethics approach aims to develop holistic impact analysis (sociological, anthropological, economic, legal, etc.) of projects run by the Company, and also changes in the business sector as a whole.

A dedicated governance structure has been created for this purpose. At the end of 2023, an Ethics Specialist for the Group was appointed to the SCSR Department. This topic is included in the "Responsible digital technology" roadmap.

Sopra Steria's objectives are to:

- Develop awareness, both inside and outside the company, of the ethical issues relating to digital technology to encourage people to identify and examine the relevant questions and issues;
- Put in place digital ethics governance and a structured approach to this issue within Sopra Steria.

Actions and resources related to "Digital ethics" [MDR-A]

In 2025, Sopra Steria developed an "Introduction to digital ethics" e-learning module for all employees in France. Once the design phase was complete, the e-learning module was moved into the pilot roll-out phase. Simultaneously, further training was provided to ethics correspondents. With a seven-hour live module added to complement the training initially planned. The role of these correspondents is to analyse requests from employees to identify common doubts relating to ethics.

Several awareness activities have been organised in educational institutions and with clients. The purpose is to help develop an appreciation of digital ethics principles and the importance of implementing them in projects.

In addition, Sopra Steria is a founder member of The European Trustworthy AI Association, which promotes trustworthy AI engineering.

Between now and 2027, Sopra Steria will continue with activities already launched in France:

- Roll-out of the digital ethics awareness module;
- Continuation of internal and external awareness activities;
- Enhancement of the network of ethics correspondents;
- Projects with clients to assist them in implementing digital ethics principles.

Performance measures related to "Digital ethics" [MDR-M]

To date, the effectiveness of actions to promote awareness, introduce the ethics concept and implement shared frameworks has been tracked using stakeholder satisfaction levels. These items are compared to current practices in the sector to take advantage of best practices.

In 2026, the number of employees trained in digital ethics in France will be tracked to drive the achievement of the roll-out objectives.

5.2.3.2. "Digital solutions for sustainable business" programme

d. Action plan – "Digital technology for the transition"

Targets related to "Digital technology for the transition" [MDR-T]

Sopra Steria supports its clients by offering technological solutions to accelerate their environmental and social transition. This is reflected in:

- Cross-sector services and solutions:
  - IT system transformation: to reduce environmental impacts and improve digital accessibility;
  - Sustainable product design: to integrate environmental and social criteria from the design stage;
  - Sustainability performance management: use of data to track ESG metrics;
- Sector-specific services and solutions:
  - Aviation, Energy & Utilities, Transport, Financial Services, etc.

These services and solutions are designed to provide solutions tailored to the sector and the client's context, to help them develop their model to make it more sustainable.

As a key partner, Sopra Steria supports its major clients in developing their IT systems. With sustainability now at the heart of their businesses, it is an integral part of the projects to transform their operations.

Actions and resources related to "Digital technology for the transition" [MDR-A]

Sopra Steria is taking action to develop digital solutions that help its clients accelerate their environmental and social transition:

- IT system transformation services and solutions:
  - In 2025, ongoing training for sales teams in France on services and solutions that help reduce the environmental impacts of digital technology;
  - In late 2025, market launch of a range of services and solutions focused on digital accessibility for IT systems, with roll-out to sales teams for France in 2026;

- At our CIMPA subsidiary, specialising in product lifecycle management (PLM), integration of the digital product passport (DPP) for greater emphasis on the circular economy in our services and solutions;
- Contribution to projects dedicated to the environment, the climate and biodiversity, such as the EU's "Copernicus" programme, which collects land and marine observation data;
- Contribution to sector transformation projects such as aviation decarbonisation, rail sector development and the transition to low-carbon sources of energy.
- Organisation of consulting practices addressing sustainability at Group level, with objectives regarding skills development and new services and solutions, sharing experience and capitalising on capabilities: "Sustainability & Ethics" and "Innovation & Design" practices.

Metrics related to "Digital technology for the transition" [MDR-M]

At this stage, there are no metrics consolidated at the Group level.

6. Assurance report on sustainability reporting

ASSURANCE REPORT ON SUSTAINABILITY REPORTING AND VERIFICATION OF DISCLOSURE REQUIREMENTS SET OUT IN ARTICLE 8 OF REGULATION (EU) 2020/852

Financial year ended 31 December 2025

To the shareholders at the General Meeting,

This report (verification opinion) is issued in our capacity as Sopra Steria Group's Statutory Auditor (ACA Nexia) and independent third party (Cabinet de Saint Front). It concerns sustainability reporting and the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852, relating to the financial year ended 31 December 2025, included in the Group Management Report and set out in Chapter 4 of the Universal Registration Document.

Our work, which relates to these disclosures, was carried out in an evolving landscape characterised by uncertainty regarding the interpretation of certain texts and the development of market practices.

In accordance with Article L. 233-28-4 of the French Commercial Code, Sopra Steria Group is required to include the aforementioned information in a separate section of its Universal Registration Document.

This information[1] gives an understanding of the impacts of Sopra Steria Group's activity on sustainability matters, as well as how these matters influence changes to its business, results and consolidated financial position. Sustainability matters include environmental, social and corporate governance matters.

In accordance with paragraph II of Article L. 821-54 and L. 822-24 of the aforementioned code, our mission is to carry out the work required to issue a notice of limited assurance, covering:

- compliance with the requirements arising from sustainability information standards adopted by the European Commission pursuant to Article 29b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (henceforth referred to as ESRS [European Sustainability Reporting Standards]), of the process implemented by Sopra Steria Group to ascertain the reported information, which include, where applicable, the obligation to consult the Works Council set out in the final paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of sustainability information provided in Chapter 4 of the Group's Universal Registration Document with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

This mission is conducted in compliance with ethical rules, including independence, the quality rules defined in the French Commercial Code and, for Cabinet de Saint Front, the REV01 CSRD programme of 10 November 2025.

It is also covered by the Haute Autorité de l'Audit (French audit regulator) guidelines: *"Assurance engagement on sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852"*.

In the three separate parts of the report that follow, we have presented – for each focus area of our mission – the verification method used, the conclusions drawn and, based on those conclusions, the areas to which we paid particularly close attention and the due diligence procedures we implemented in those areas. We would like to draw your attention to the fact that we have not included a conclusion about these elements in isolation and that the areas of diligence described are part of the global context used to draw the conclusions put forward against each of the three focus areas of our mission.

Finally, when we believe it necessary to highlight any of the sustainability information supplied by Sopra Steria Group in the Group Management Report, we include a section with our observations.

LIMITATIONS OF OUR ASSIGNMENT

As our mission is to give limited assurance, the nature of the work (choice of control technique), its extent (scope) and its duration are less than required to give reasonable assurance.

This mission does not aim to guarantee the viability or the quality of Sopra Steria Group management. It does not aim to give an assessment, which would go beyond compliance with the ESRS information requirements regarding the suitability of choices made by the Sopra Steria Group in terms of action plans, targets, policies, scenario analyses and transition plans.

Furthermore, in the case of forward-looking information, which is by nature uncertain, actual future performance will sometimes differ significantly from the forward-looking information presented in the Group Management Report.

(1) Historical, extrapolated or hypothetical as defined in ISO 17029.

Our mission does, however, aim to draw conclusions regarding the process through which reported sustainability information is ascertained, the information itself, and the information reported in accordance with Article 8 of Regulation (EU) 2020/852, as to the lack of identification or indeed the identification of errors, omissions and inconsistencies of a significance such that they could influence decisions taken by those who read the information that we have verified.

Our mission does not cover compliance by the entity with legislation and regulations concerning the vigilance plan published in accordance with Article L. 225-102-1 of the French Commercial Code.

Sustainability information and the information laid down in Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainties relating to the level of scientific knowledge and the quality of external data used. Some information is sensitive to choices of methodology, assumptions and estimates used in preparing that information and set out in the Group Management Report.

Compliance with requirements arising from the ESRS of the process put in place by Sopra Steria Group to ascertain the information reported, which include the obligation to consult the Works Council provided for by the final paragraph of Article L. 2312-17 of the French Labour Code

TYPE OF CHECKS CARRIED OUT

Our work involved checking that:

- the process defined and implemented by Sopra Steria Group, including the obligation to consult the Works Council provided for by the final paragraph of Article L. 2312-17 of the French Labour Code, enabled it, as required by the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters and to identify those material impacts, risks and opportunities that led to the publication of sustainability information in Chapter 4 of the Universal Registration Document; and
- the information provided regarding this process is also compliant with the ESRS.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of the compliance of the process implemented by Sopra Steria Group with the ESRS.

ITEMS TO WHICH PARTICULAR ATTENTION WAS PAID

We present below the items to which we paid particular attention when assessing compliance with the ESRS of the process put in place by Sopra Steria Group to determine disclosures.

The information about how the entity updates its double materiality assessment, concluding that there was no material change in the financial year that would require the double materiality process to be revised, is referred to in Section 1.3.1 of Chapter 4 of the Group's Universal Registration Document.

By interviewing management and other individuals we considered appropriate and by inspecting available documentation, we:

- familiarised ourselves with analyses undertaken by the entity, in particular its assessment of internal and external factors considered;
- critically reviewed documentation covering analyses undertaken by the entity and the approach implemented by the entity to identify internal and external factors to be considered;
- assessed the appropriateness of the internal and external factors considered by the entity in light of our knowledge of the entity and its specific circumstances;
- assessed whether the available sector analyses and competitive benchmarks we considered relevant called into question the actual and potential impacts, risks and opportunities identified by the entity;
- assessed the appropriateness of the process put in place by the entity to assess impact materiality and financial materiality so as to determine material disclosures (including the setting of thresholds) in light of our knowledge of the entity and its specific circumstances;
- assessed the appropriateness of the description given in this regard in Section 1.3.1 of Chapter 4 of the Universal Registration Document.

Compliance of sustainability information provided in Chapter 4 of the Universal Registration Document with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

TYPE OF CHECKS CARRIED OUT

Our work involved checking that, in compliance with the current laws and regulations, including the ESRS:

- the information provided makes it possible to understand the methods used in the preparation and governance of the sustainability information included in Chapter 4 of the Universal Registration Document, including methods of ascertaining information relating to the value chain and the disclosure exemptions applied;
- the information is presented in a way that makes it clear and comprehensible;
- the scope used by Sopra Steria Group concerning this information is appropriate; and
- based on a sample, selected using our analysis of compliance risks for the information provided and the expectations of its users, that the information presented does not include any errors, omissions or incoherences that are material, i.e. liable to influence the judgement or the decisions of users of the information.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of the compliance of the sustainability information provided in Chapter 4 of the Group's Universal Registration Document with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

ITEMS TO WHICH PARTICULAR ATTENTION WAS PAID

Information supplied in accordance with environmental requirements (ESRS E1 to E5)

Disclosures in respect of climate change (ESRS E1) are presented in Section 2 of Chapter 4 of the Group's Universal Registration Document.

We present below the items to which we paid particular attention in respect of the compliance of this information with the ESRS.

OUR WORK CONSISTED PRIMARILY OF:

- on the basis of interviews with the Operations Department, the Strategy Department and the France, Spain and Germany reporting units, assessing the description of environmental policies, actions and targets;
- assessing the appropriateness of the information presented in the environmental section of the sustainability information included in the Group Management Report and its overall consistency with our knowledge of the entity;
  - As regards disclosures in respect of greenhouse gas emissions:
    - We familiarised ourselves with the internal control procedures put in place by the entity to ensure the consistency of the information reported;
    - We assessed the consistency of the scope measured for the greenhouse gas emissions assessment with the scope of the consolidated financial statements, the activities under operational control and the upstream and downstream value chain;
    - We familiarised ourselves with the protocol for preparing the greenhouse gas emissions inventory used by the entity to draw up the greenhouse gas emissions assessment and assessed the way it was applied, across a selection of emissions categories and sites, for Scopes 1, 2 and 3;
    - We assessed the suitability of emissions factors used to calculate the associated conversions, as well as the calculation and extrapolation assumptions, given that such information may be subject to inherent uncertainties relating to the level of scientific or economic knowledge and the quality of external data used;
    - For physical metrics (such as energy consumption), we reconciled a sample of the underlying data used to prepare the greenhouse gas emissions assessment with the relevant documents;
    - We used analytical procedures;
  - As regards the estimates that we considered to be fundamental used by the entity to prepare its greenhouse gas emissions assessment:
    - Through discussions with those responsible for the metrics, we familiarised ourselves with the methodology used to calculate the estimates and the sources of information on which they are based;
    - We assessed whether the methods had been implemented consistently or whether any changes had been made since the previous period, and whether these changes were appropriate;
    - We checked the arithmetical accuracy of the calculations used to prepare the information.

Information supplied in accordance with social requirements (ESRS S1 to S4)

Disclosures in respect of the Group's own workforce (ESRS S1) are provided in Section 3.1, "Sopra Steria employees [S1]" of Chapter 4 of the Group's Universal Registration Document.

We present below the items to which we paid particular attention in respect of the compliance of this information with the ESRS.

- On the basis of interviews with individuals responsible for social information, we:
  - familiarised ourselves with the process of collecting qualitative and quantitative information and compiling it for processing with a view to publishing material disclosures in the Sustainability Report;
  - reviewed the available underlying information;
  - implemented procedures consisting in verifying that this information had been properly consolidated;
  - familiarised ourselves with the internal control and risk management procedures put in place by the Group, though we did not test the design or operational effectiveness of those controls;
- Based on a selected sample of information, we:
  - reviewed the geographical and legal scope across which the information has been prepared;
  - assessed whether the methods and assumptions used by the entity to determine disclosures are appropriate in light of ESRS S1;
  - drew up and implemented analytical procedures appropriate to the information under review in line with changes in business activity; reviewed, on the basis of sampled information, the evidence provided together with the corresponding information;
  - checked the arithmetical accuracy of calculations used in preparing the information, after applying rounding rules where applicable.
- We also assessed:
  - whether the description of the policies, actions and targets implemented by the entity covered the following areas: training and skills development, diversity and equal opportunities, employee protection and trust and social dialogue;
  - the description of how employees of the Company can report their concerns and how issues are monitored and escalated, notably via the whistleblowing procedure.
- Lastly, we assessed the appropriateness of the information presented in Section 3 of Chapter 4 of the Universal Registration Document and its overall consistency with our knowledge of the entity.

Statement of reasonable assurance on selected quantitative metrics

TYPE OF CHECKS CARRIED OUT

Regarding the quantitative metrics selected by the Company and identified by the symbol ✓, we performed, at the request of the Company and in line with its proactive approach, the same types of procedure as those described in the "Type of checks carried out" section above for compliance of sustainability information provided in Chapter 4 of the Group's Universal Registration Document with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS, but in a more in-depth manner, in particular with respect to the number of tests conducted.

The selected sample thus represents an average of 54% of the workforce for social and environmental metrics identified by the symbol ✓.

We believe that these procedures enable us to express a reasonable assurance conclusion with respect to the metrics selected by the Company and identified by the symbol ✓.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

In our opinion, the metrics selected by the Company and identified by the symbol ✓ have been prepared, in all material respects, in accordance with the ESRS and the Guidelines specified in the Sustainability Report.

Compliance with disclosure requirements set out in Article 8 of Regulation (EU) 2020/852

Type of checks carried out

Our work involved checking the process used by Sopra Steria Group to determine whether the activities of the entities included within the scope of consolidation were eligible and aligned.

It also involved verifying the information reported in accordance with Article 8 of Regulation (EU) 2020/852, which meant checking:

- the information is presented in accordance with the presentation rules set out to ensure it is clear and comprehensible;
- based on a sample, that the information provided does not include any errors, omissions or incoherences that are material, i.e. liable to influence the judgement or the decisions of users of the information.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

ITEMS TO WHICH PARTICULAR ATTENTION WAS PAID

- Eligibility of activities

For each relevant item:

  - We verified the main checks carried out to ensure compliance with the relevant requirements of Article 8 of Regulation (EU) 2020/852.
- Alignment of eligible investments

For each relevant item:

  - We verified the checks carried out to ensure compliance with technical and DNSH criteria.
- For key performance indicators and accompanying information
  - We:
    - through discussions with those responsible for Taxonomy data, familiarised ourselves with the methodology used to calculate estimates and the sources of information on which they are based.
    - assessed whether the methods had been implemented consistently.
  - We checked the arithmetical accuracy of the calculations used to prepare the information.

Paris and Toulouse, 4 March 2026

French original signed by

The Statutory Auditors

ACA Nexia

Represented by

Sandrine Gimat

The Independent Third Party,

Cabinet de Saint Front

Represented by

Pauline de Saint Front

This is a free translation into English of a report issued in French. It is provided solely for the convenience of English-speaking users.

7. Cross-reference tables

7.1. Mapping of CSRD disclosure requirements covered

Reference of CSRD requirement covered		Chapter and section no.
BP-1	General basis for preparation of the sustainability statement	No. 4 _ 1.4.3
BP-2	Disclosures in relation to specific circumstances	No. 4 _ 1.4.4
GOV-1	The role of the administrative, management and supervisory bodies	No. 4 _ 1.2.1; No. 3 _ 1.2.2, 1.2.3, 1.2.4.
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	No. 4 _ 1.2.2
GOV-3	Integration of sustainability-related performance in incentive schemes	No. 4 _ 1.2.3; No. 3 _ 2
GOV-4	Statement on due diligence	No. 4 _ 4.2.2
GOV-5	Risk management and internal controls over sustainability reporting	No. 4 _ 1.2.4
SBM-1	Strategy, business model and value chain	No. 4 _ 1.1.1
SBM-2	Interests and views of stakeholders	No. 4 _ 1.1.2
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	No. 4 _ 1.1.3
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	No. 4 _ 1.3.1
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	No. 4 _ 1.3.2
MDR-P	Policies adopted to manage material sustainability matters	All sections relating to material matters in Chapter 4
MDR-A	Actions and resources in relation to material sustainability matters	
MDR-M	Metrics in relation to material sustainability matters	
MDR-T	Tracking effectiveness of policies and actions through targets	
E1 GOV-3	Integration of sustainability-related performance in incentive schemes	No. 4 _ 1.2.3; No. 3 _2
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	No. 4 _ 2.1.1
E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	No. 4 _ 2.1.1
E1-1	Transition plan for climate change mitigation	No. 4 _ 2.1.2.2
E1-2	Policies related to climate change mitigation and adaptation	No. 4 _ 2.1.2.1
E1-3	Actions and resources in relation to climate change policies	No. 4 _ 2.1.2.4
E1-4	Targets related to climate change mitigation and adaptation	No. 4 _ 2.1.2.3
E1-5	Energy consumption and mix	No. 4 _ 2.1.2.4
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	No. 4 _ 2.1.2.5
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	No. 4 _ 2.1.2.4
E1-8	Internal carbon pricing	No. 4 _ 2.1.2.4
E5 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	No. 4 _ 2.2.1
E5-1	Policies related to resource use and circular economy	No. 4 _ 2.2.2.1
E5-2	Actions and resources in relation to resource use and circular economy	No. 4 _ 2.2.2.3
E5-3	Targets related to resource use and circular economy	No. 4 _ 2.2.2.2
E5-4	Resource inflows	No. 4 _ 2.2.2.4
E5-5	Resource outflows	No. 4 _ 2.2.2.4
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	No. 4 _ 3.1.1

Reference of CSRD requirement covered		Chapter and section no.
S1-1	Policies related to the Company's workforce	No. 4 _ 3.1.2.1; 3.1.3.1; 3.1.4.1; 3.1.5.1; 3.1.6.1
S1-2	Processes for engaging with own workers and workers' representatives about impacts	No. 4 _ 4.2.2
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	No. 4 _ 4.2.2
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	No. 4 _ 3.1.2.3; 3.1.3.2; 3.1.4.2; 3.1.5.2; 3.1.6.2
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	No. 4 _ 3.1.2.2
S1-6	Characteristics of the undertaking's employees	No. 4 _ 3.1.2.4
S1-8	Collective bargaining coverage and social dialogue	No. 4 _ 3.1.6.3
S1-9	Diversity metrics	No. 4 _ 3.1.5.2
S1-12	Persons with disabilities	No. 4 _ 3.1.5.2
S1-13	Training and skills development metrics	No. 4 _ 3.1.3.3
S1-15	Work-life balance metrics	No. 4 _ 3.1.4.2
S1-16	Compensation metrics	No. 4 _ 3.1.5.2
S1-17	Incidents, complaints and severe human rights impacts	No. 4 _ 3.1.4.2; 4.2.2
S3 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	No. 4 _ 3.2.1
S3-1	Policies related to affected communities	No. 4 _ 3.2.2.1; 3.2.3.1
S3-2	Processes for engaging with affected communities about impacts	No. 4 _ 4.2.2
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	No. 4 _ 3.2.2.3; 3.2.3.3
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	No. 4 _ 3.2.22; 3.2.3.2
S4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	No. 4 _ 3.3.1
S4-1	Policies related to consumers and end-users	No. 4 _ 3.3.2.1
S4-2	Processes for engaging with consumers and end-users about impacts	No. 4 _ 4.2.2
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	No. 4 _ 4.2.2
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	No. 4 _ 3.3.2.3
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	No. 4 _ 3.3.2.2
G1 GOV-1	The role of the administrative, management and supervisory bodies	No. 4 _ 4.1.2
G1-1	Business conduct policies and corporate culture	No. 4 _ 4.1.3
G1-2	Management of relationships with suppliers	No. 4 _ 4.1.3
G1-3	Prevention and detection of corruption and bribery	No. 4 _ 4.1.3
G1-4	Confirmed incidents of corruption or bribery	No. 4 _ 4.2.2

7.2. Cross-reference table: SDG, Global Compact, GRI, TCFD-CDSB

Universal Registration Document		SDG[1]	10 Principles of the Global Compact	GRI[2]	TCFD-CDSB[3]
1.	General information				
1.1.	**Strategy**				
1.1.1.	Strategy, business model and value chain				
1.1.2.	Overview of how stakeholders' interests are taken into account within strategy	17	1 to 10	GRI 102-12, GRI 102-40	
1.1.3.	Links between sustainability performance, strategy and business model			GRI 102-15	REQ-03
1.2.	**Sustainability governance**				
1.2.1.	Sustainability performance management organisation			GRI 102-18	REQ-01
1.2.2.	Information communicated to sustainability performance commitees and leadership				
1.2.3.	Integration of sustainability-related performance in incentive schemes				
1.2.4.	Risk management and internal controls over sustainability reporting				
1.3.	**Impact, risk and opportunity management**				
1.3.1.	Double materiality assessment method				
1.3.2.	Method and mapping of information covered				
1.4.	**Methodological note on the drafting of the sustainability report**				
1.4.1.	Characteristics and transparency of information				
1.4.2.	Context and application of the regulatory framework				REQ-07, REQ-08
1.4.3.	General basis for preparation of the sustainability report				REQ-09, REQ-10
2.	Environmental information				
2.1.	**Climate Change**				
2.1.1.	Presentation of the context, material impacts, risks and opportunities	7, 9, 11, 13	7-8-9	GRI 102-15, GRI 305-5, GRI 302-5	REQ-03, REQ-04, REQ-06
2.1.2.	Reducing and mitigating the carbon footprint, and climate change adaptation	7, 9, 11, 13	7-8-9	GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 302-1, GRI 302-3, GRI 302-4, GRI 302-5, GRI 201-2, GRI 102-12, GRI 308-1, GRI 308-2	REQ-01, REQ-02, REQ-04, REQ-05, REQ-11, REQ-12

Universal Registration Document		SDG[1]	10 Principles of the Global Compact	GRI[2]	TCFD-CDSB[3]
2.2.	**Circular economy**				
2.2.1.	Presentation of the context, material impacts, risks and opportunities	6, 11, 12, 15,	7-8-9	GRI 102-15, GRI 306-2, GRI 308-2	REQ-03, REQ-04, REQ-06
2.2.2.	Resource and waste management	6, 11, 12, 15	7-8-9	GRI 301-1, GRI 306-2, GRI 306-4, GRI 302-3, GRI 303-3, GRI 308-1, GRI 308-2	REQ-01, REQ-02, REQ-04, REQ-05, REQ-11, REQ-12
2.3.	**Information beyond materiality**	14, 15	7-8-9	GRI 304-1	
2.4.	**Information on the EU Taxonomy**				
3.	Social information				
3.1.	**Sopra Steria employees**				
3.1.1.	Presentation of the context, material impacts, risks and opportunities	4, 5, 8, 10	1-2-3-4-5-6	GRI 3-2	
3.1.2.	General human resources policy	4, 5, 8, 10	1-2-3-4-5-6	GRI 2-23, GRI 401-1,	
3.1.3	Priority placed on training and skills	3, 8, 10	1-2	GRI 404-1, GRI 404-3	
3.1.4.	Employee protection and trust	3, 8, 10,	1-2-6	GRI 403-1, GRI 403-9	
3.1.5.	Equal opportunities and diversity	4, 5, 10	1-2-6	GRI 405-1, GRI 405-2	
3.1.6.	Social dialogue	4, 5, 8	3	GRI 407-1	
3.2.	**Affected communities [S3]**				
3.2.1.	Presentation of the context, material impacts, risks and opportunities	1, 3, 4, 5, 8, 10, 11			
3.2.3.	**Solidarity and volunteering**				
3.2.2.1.	Policy related to "Solidarity and volunteering"	1, 3, 4, 5, 8, 10			
3.2.2.2.	Targets related to "Solidarity and volunteering"	1, 3, 4, 5, 8, 10			
3.2.2.3.	Actions related to "Solidarity and volunteering"	1, 3, 4, 5, 8, 10			
3.2.2.4.	Metrics related to "Solidarity and volunteering"	1, 3, 4, 5, 8, 10			
3.2.3.	**Regional presence**				
3.2.3.1.	Policy related to "Regional presence"	4, 8, 11			
3.2.2.2.	Targets related to "Regional presence"	4, 8, 11			
3.2.2.3.	Actions related to "Regional presence"	4, 8, 11			
3.2.2.4.	Metrics related to "Regional presence"	4, 8, 11			

Universal Registration Document		SDG[1]	10 Principles of the Global Compact	GRI[2]	TCFD-CDSB[3]
3.3.	**Consumers and end-users**				
3.3.1.	Presentation of material impacts, risks and opportunities	7, 9			
3.3.2.1.	Policy related to "Contribution to essential public services"	7, 9			
3.3.2.2.	Targets related to "Contribution to essential public services"	7, 9			
3.3.2.3.	Actions related to "Contribution to essential public services"	7, 9			
3.3.2.4.	Metrics related to "Contribution to essential public services"	7, 9			
4.	Governance information				
4.1.	**Business conduct and compliance**				
4.1.1.	Presentation of material impacts, risks and opportunities	8, 10, 16			
4.1.2.	Governance of business conduct	8, 10, 16			
4.1.3.	Policies related to "Business conduct"	8, 10, 16			
4.1.4.	Action plans related to "Business conduct"	8, 10, 16			
4.1.5.	Performance measures related to "Business conduct"	8, 10, 16			
4.2.	**Due diligence**				
4.2.1.	Duty of vigilance and vigilance plan	8, 10, 16			
4.2.2.	Statement on due diligence	8, 10, 16			
5.1.	**Cybersecurity and digital sovereignty**				
5.1.2.	Policy related to "Cybersecurity and digital sovereignty"	16, 17			
5.1.3.	Targets related to "Cybersecurity and digital sovereignty"	16, 17			
5.1.4.	Action plans and resources related to "Cybersecurity and digital sovereignty"	16, 17			
5.1.5.	Metrics related to "Cybersecurity and digital sovereignty"	16, 17			
5.2.	**Developing responsible digital technology**				
5.2.2.	Policy related to "Responsible digital technology"	12			
5.2.3.	Action plans and resources related to "Responsible digital technology"	12			

(1) Sustainable Development Goals (SDGs)
(2) Global Reporting Initiative (GRI)
(3) Climate Change Reporting Framework: Task Force on Climate-related Financial Disclosures (TCFD); Climate Disclosure Standards Board (CDSB)

7.3. Alignment of information related to the Group's non-financial performance with the Principal Adverse Impact (PAI) indicators set out in the EU's Sustainable Finance Disclosure Regulation (SFDR)

Topic	PAI indicators	Information for Sopra Steria
GREENHOUSE GASES (GHG)	■ Greenhouse gas emissions	258,106 tCO_2e
	■ Carbon footprint	N/A
	■ Greenhouse gas emissions intensity	5.03 tCO_2e per employee
	■ Exposure to the fossil fuel sector	No exposure
	■ Share of non-renewable energy consumption and production	0%
	■ Energy consumption intensity	1.22 MWh per employee
BIODIVERSITY	Activities negatively affecting biodiversity-sensitive areas	None – See Section 2.3 of this chapter
WATER	Water usage	138,481 m^3
WASTE	Hazardous waste ratio	0.001%
SOCIAL AND EMPLOYEE MATTERS	Violations of the UN Global Compact Principles or the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises	No violations
	Absence of a monitoring system or processes to ensure compliance with the UN Global Compact Principles and the OECD Guidelines for Multinational Enterprises	Processes and systems described in Section 4.1, "Business conduct and compliance" of this chapter
	Unadjusted gender pay gap	See Section 3.1 of this chapter 89/100 for the gender equality index (France)[1]
	Board gender diversity	50% of members of the Board of Directors were women at 31/12/2025
	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	No exposure

(1) This index includes a pillar dedicated to the gender pay gap.

8. Social and environmental metrics

Information marked with the ✓ symbol has been audited by the Independent Third Party to provide a reasonable assurance opinion. The figures presented are rounded, which may result in slight discrepancies in some totals.

Overview of social metrics

WORKFORCE

WORKFORCE BY GEOGRAPHIC AREA (INCLUDING ACQUISITIONS) ✓

	2025		2024	
Scope/Topic	**Absolute value**	**%**	**Absolute value**	**%**
Group	**51,275**	**100.0%**	**50,988**	**100.0%**
France	**19,962**	**38.9%**	**19,949**	**39.1%**
United Kingdom	**6,904**	**13.5%**	**7,002**	**13.7%**
International (excluding France and the UK)	**24,409**	**47.6%**	**24,037**	**47.1%**
▪ Of which: India	5,781	11.3%	5,294	10.4%
▪ Of which: Spain	4,505	8.8%	4,334	8.5%
▪ Of which: Germany	3,247	6.3%	3,452	6.8%
▪ Of which: Norway	3,437	6.7%	3,355	6.6%
▪ Of which: Poland	821	1.6%	811	1.6%
▪ Of which: Italy	1,082	2.1%	1,040	2.0%
▪ Of which: Belgium	1,698	3.3%	1,872	3.7%

BREAKDOWN OF WORKFORCE BY GENDER ✓

Scope/Topic	**2025**	**2024**
Group	**51,275**	**50,988**
Women	16,873	16,589
Men	34,402	34,399
France	**19,962**	**19,949**
Women	5,964	5,922
Men	13,998	14,027
United Kingdom	**6,904**	**7,002**
Women	3,354	3,351
Men	3,550	3,651
International (excluding France and the UK)	**24,409**	**24,037**
Women	7,555	7,316
Men	16,854	16,721

WORKFORCE BY GEOGRAPHIC AREA (EXCLUDING ACQUISITIONS) ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Group	**51,042**	**100.0%**	**50,645**	**100.0%**
France	**19,765**	**38.7%**	**19,949**	**39.4%**
United Kingdom	**6,903**	**13.5%**	**6,977**	**13.8%**
International (excluding France and the UK)	**24,374**	**47.8%**	**23,719**	**46.8%**
▪ Of which: India	5,781	11.3%	5,294	10.5%
▪ Of which: Spain	4,505	8.8%	4,334	8.6%
▪ Of which: Germany	3,247	6.4%	3,452	6.8%
▪ Of which: Norway	3,435	6.7%	3,345	6.6%
▪ Of which: Poland	821	1.6%	811	1.6%
▪ Of which: Italy	1,082	2.1%	1,040	2.1%
▪ Of which: Belgium	1,698	3.3%	1,872	3.7%

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) ✓

Scope/Topic	2025	2024
Group	**50,192**	**49,803**
Women	16,184	15,849
Men	34,008	33,954
France	**19,500**	**19,684**
Women	5,714	5,754
Men	13,786	13,930
United Kingdom	**6,566**	**6,662**
Women	3,084	3,081
Men	3,482	3,582
International (excluding France and the UK)	**24,126**	**23,457**
Women	7,386	7,015
Men	16,739	16,442
▪ Of which: India	5,780	5,293
▪ Of which: Spain	4,466	4,299
▪ Of which: Germany	3,124	3,316
▪ Of which: Norway	3,423	3,331
▪ Of which: Poland	816	807
▪ Of which: Italy	1,070	1,028
▪ Of which: Belgium	1,668	1,835

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2025		2024	
Permanent contracts	Absolute value	%	Absolute value	%
Group	**49,963**	**97.9%**	**49,456**	**97.7%**
France	**19,058**	**96.4%**	**19,157**	**96.0%**
United Kingdom	**6,714**	**97.3%**	**6,722**	**96.3%**
International (excluding France and the UK)	**24,191**	**99.2%**	**23,577**	**99.4%**
▪ Of which: India	5,746	99.4%	5,260	99.4%
▪ Of which: Spain	4,505	100.0%	4,333	99.9%
▪ Of which: Germany	3,214	6.4%	3,410	98.7%
▪ Of which: Norway	3,429	99.8%	3,337	99.8%
▪ Of which: Poland	769	93.7%	795	98.0%
▪ Of which: Italy	1,078	99.6%	1,030	99.0%
▪ Of which: Belgium	1,697	99.9%	1,872	100.0%
Temporary contracts				
Group	**1,079**	**2.1%**	**1,189**	**2.3%**
France	**707**	**3.6%**	**792**	**4.0%**
United Kingdom	**189**	**2.7%**	**255**	**3.7%**
International (excluding France and the UK)	**183**	**0.8%**	**142**	**0.6%**
▪ Of which: India	35	0.6%	34	0.6%
▪ Of which: Spain	-	-	1	0.0%
▪ Of which: Germany	33	1.0%	42	1.2%
▪ Of which: Norway	6	0.2%	8	0.2%
▪ Of which: Poland	52	6.3%	16	2.0%
▪ Of which: Italy	4	0.4%	10	1.0%
▪ Of which: Belgium	1	0.1%	-	-

BREAKDOWN BY TYPE OF CONTRACT AND BY GENDER ✓

Scope/Topic	2025	2024
Permanent contracts		
Group	**97.9%**	**97.7%**
Women	32.2%	31.7%
Men	65.7%	66.0%
France	**96.4%**	**96.0%**
Women	28.9%	28.7%
Men	67.5%	67.3%
United Kingdom	**97.3%**	**96.3%**
Women	47.2%	45.6%
Men	50.1%	50.7%
International (excluding France and the UK)	**99.2%**	**99.4%**
Women	30.6%	30.0%
Men	68.6%	69.4%
Temporary contracts		
Group	**2.1%**	**2.3%**
Women	0.7%	0.8%
Men	1.4%	1.6%
France	**3.6%**	**4.0%**
Women	0.9%	1.0%
Men	2.7%	3.0%
United Kingdom	**2.7%**	**3.7%**
Women	1.4%	2.2%
Men	1.3%	1.5%
International (excluding France and the UK)	**0.8%**	**0.6%**
Women	0.3%	0.2%
Men	0.4%	0.4%

INTERNSHIPS AND WORK-LINKED TRAINING STUDENTS IN FINANCIAL YEAR 2025

Scope/Topic	2025	2024
Internships		
Group	**1,251**	**1,208**
Women	396	384
Men	855	824
Work-linked training students		
Group	**1,236**	**1,189**
Women	304	397
Men	932	792

LENGTH OF SERVICE

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS (IN YEARS) ✓

Scope/Topic	2025	2024
Group	**7.7**	**7.5**
Women	7.5	7.4
Men	7.8	7.6
France	**9.0**	**8.8**
Women	9.0	8.7
Men	9.0	8.8
United Kingdom	**8.5**	**8.6**
Women	7.9	8.0
Men	9.1	9.1
International (excluding France and the UK)	**6.4**	**6.2**
Women	6.1	6.0
Men	6.5	6.2
▪ Of which: India	5.0	5.2
▪ Of which: Spain	6.5	6.3
▪ Of which: Germany	9.0	8.4
▪ Of which: Norway	4.3	4.0
▪ Of which: Poland	7.7	7.4
▪ Of which: Italy	7.9	7.6
▪ Of which: Belgium	6.9	6.3

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2025	2024
Group	**39.6**	**39.4**
Women	39.1	38.9
Men	39.8	39.6
France	**39.6**	**39.4**
Women	39.2	38.9
Men	39.7	39.6
United Kingdom	**44.9**	**44.5**
Women	44.0	43.2
Men	45.7	45.6
International (excluding France and the UK)	**38.1**	**37.9**
Women	36.9	36.8
Men	38.6	38.4
▪ Of which: India	32.5	32.4
▪ Of which: Spain	40.0	39.5
▪ Of which: Germany	43.3	42.7
▪ Of which: Norway	37.8	37.7
▪ Of which: Poland	36.9	36.2
▪ Of which: Italy	41.1	41.1
▪ Of which: Belgium	38.1	37.4

RECRUITMENT

NEW HIRES – ALL TYPES OF CONTRACTS ✓

Scope/Topic	2025	2024
Group	**8,313**	**7,436**
Women	2,713	2,283
Men	5,600	5,153
France	**2,714**	**2,947**
Women	717	843
Men	1,997	2,104
United Kingdom	**1,122**	**849**
Women	546	386
Men	576	463
International (excluding France and the UK)	**4,477**	**3,640**
Women	1,450	1,054
Men	3,027	2,586
▪ Of which: India	1,485	998
▪ Of which: Spain	812	809
▪ Of which: Germany	259	309
▪ Of which: Norway	737	748
▪ Of which: Poland	231	75
▪ Of which: Italy	146	86
▪ Of which: Belgium	199	198

NEW HIRES – PERMANENT CONTRACTS ONLY ✓

Scope/Topic	2025	2024
Group	**7,329**	**6,634**
Women	2,377	2,014
Men	4,952	4,620
France	**2,182**	**2,415**
Women	573	704
Men	1,609	1,711
United Kingdom	**1,002**	**740**
Women	489	328
Men	513	412
International (excluding France and the UK)	**4,145**	**3,479**
Women	1,315	982
Men	2,830	2,497
▪ Of which: India	1,464	990
▪ Of which: Spain	811	802
▪ Of which: Germany	237	293
▪ Of which: Norway	667	678
▪ Of which: Poland	88	35
▪ Of which: Italy	123	79
▪ Of which: Belgium	198	198

EMPLOYEE TURNOVER

EMPLOYEE TURNOVER – BREAKDOWN BY GENDER ✓

Scope/Topic	2025	2024
Group	**14.3%**	**14.1%**
Women	13.1%	13.8%
Men	15.0%	14.3%
France	**11.5%**	**13.7%**
Women	9.8%	12.9%
Men	12.3%	14.1%
United Kingdom	**15.6%**	**12.0%**
Women	13.5%	12.4%
Men	17.6%	11.6%
International (excluding France and the UK)	**16.3%**	**15.1%**
Women	15.5%	15.4%
Men	16.7%	15.0%

EMPLOYEE TURNOVER – BY SCOPE ✓

Scope/Topic	2025	2024
Group	**14.3%**	**14.1%**
France	**11.5%**	**13.7%**
United Kingdom	**15.6%**	**12.0%**
International (excluding France and the UK)	**16.3%**	**15.1%**
▪ Of which: India	17.2%	16.5%
▪ Of which: Spain	14.6%	15.4%
▪ Of which: Germany	15.2%	14.8%
▪ Of which: Norway	16.9%	16.9%
▪ Of which: Poland	15.6%	16.1%
▪ Of which: Italy	7.2%	8.9%
▪ Of which: Belgium	22.7%	15.3%

TRAINING

AVERAGE NUMBER OF HOURS OF TRAINING (MANDATORY AND NON-MANDATORY) PER EMPLOYEE ✓

Scope/Topic	2025	2024
Total	**25.1**	**28.8**
Women	26.5	30.9
Men	24.4	27.7

AVERAGE NUMBER OF HOURS OF TRAINING (MANDATORY) PER EMPLOYEE ✓

Scope/Topic	2025	2024
Total	**1.7**	**1.1**
Women	1.6	1.0
Men	1.7	1.1

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR ✓

Scope/Topic	2025	2024
Group	**1,287,529**	**1,466,587**
France	**530,369**	**564,062**
United Kingdom	**176,319**	**268,706**
International (excluding France and the UK)	**580,841**	**633,819**
▪ Of which: India	164,710	208,380
▪ Of which: Spain	93,351	93,743
▪ Of which: Germany	51,441	48,945
▪ Of which: Norway	151,163	171,544
▪ Of which: Poland	21,989	25,717
▪ Of which: Italy	30,152	39,394
▪ Of which: Belgium	20,523	10,661

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR – WOMEN ✓

Scope/Topic	2025	2024
Group	**447,013**	**513,135**
France	**161,843**	**177,954**
United Kingdom	**83,226**	**125,824**
International (excluding France and the UK)	**201,944**	**209,357**
▪ Of which: India	57,594	58,768
▪ Of which: Spain	31,261	26,477
▪ Of which: Germany	18,787	16,843
▪ Of which: Norway	48,005	58,172
▪ Of which: Poland	13,331	15,743
▪ Of which: Italy	8,730	12,602
▪ Of which: Belgium	5,278	3,759

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR – MEN ✓

Scope/Topic	2025	2024
Group	**840,516**	**953,452**
France	**368,526**	**386,108**
United Kingdom	**93,093**	**142,882**
International (excluding France and the UK)	**378,897**	**424,462**
▪ Of which: India	107,116	149,612
▪ Of which: Spain	62,090	67,265
▪ Of which: Germany	32,653	32,102
▪ Of which: Norway	103,158	113,372
▪ Of which: Poland	8,657	9,974
▪ Of which: Italy	21,422	26,792
▪ Of which: Belgium	15,245	6,902

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE ✓

Scope/Topic	2025	2024
Group	**25.1**	**28.8**
France	**26.6**	**28.3**
United Kingdom	**25.5**	**38.4**
International (excluding France and the UK)	**23.8**	**26.4**
▪ Of which: India	28.5	39.4
▪ Of which: Spain	20.7	21.6
▪ Of which: Germany	15.8	14.2
▪ Of which: Norway	44.0	51.1
▪ Of which: Poland	26.8	31.7
▪ Of which: Italy	27.9	37.9
▪ Of which: Belgium	12.1	5.7

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE – WOMEN ✓

Scope/Topic	2025	2024
Group – Women	**26.5**	**30.9**
France – Women	**27.1**	**30.0**
United Kingdom – Women	**24.8**	**37.5**
International (excluding France and the UK) – Women	**26.7**	**28.6**
▪ Of which: India - Women	31.3	36.7
▪ Of which: Spain - Women	24.4	21.7
▪ Of which: Germany - Women	19.2	16.1
▪ Of which: Norway - Women	49.2	58.9
▪ Of which: Poland - Women	28.8	33.4
▪ Of which: Italy - Women	25.8	39.4
▪ Of which: Belgium - Women	12.5	8.2

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE – MEN ✓

Scope/Topic	2025	2024
Group – Men	**24.4**	**27.7**
France – Men	**26.3**	**27.5**
United Kingdom – Men	**26.2**	**39.1**
International (excluding France and the UK) – Men	**22.5**	**25.4**
▪ Of which: India - Men	27.2	40.5
▪ Of which: Spain - Men	19.3	21.6
▪ Of which: Germany - Men	14.4	13.4
▪ Of which: Norway - Men	41.9	47.9
▪ Of which: Poland - Men	24.2	29.3
▪ Of which: Italy - Men	28.8	37.2
▪ Of which: Belgium - Men	12.0	4.9

DIVERSITY

Gender equality

WORKFORCE – WOMEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Group – Women	**16,873**	**32.9%**	**16,589**	**32.5%**
France – Women	**5,964**	**29.9%**	**5,922**	**29.7%**
United Kingdom – Women	**3,354**	**48.6%**	**3,351**	**47.9%**
International (excluding France and the UK) – Women	**7,555**	**30.9%**	**7,316**	**30.4%**
▪ Of which: India – Women	1,838	31.8%	1,603	30.3%
▪ Of which: Spain – Women	1,281	28.4%	1,219	28.1%
▪ Of which: Germany – Women	977	30.1%	1,048	30.4%
▪ Of which: Norway – Women	975	30.0%	987	29.4%
▪ Of which: Poland – Women	463	56.4%	471	58.1%
▪ Of which: Italy – Women	339	31.3%	320	30.8%
▪ Of which: Belgium – Women	423	24.9%	457	24.4%

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) – WOMEN ✓

Scope/Topic	2025	2024
Group – Women	**16,184**	**15,849**
France – Women	**5,714**	**5,754**
United Kingdom – Women	**3,084**	**3,081**
International (excluding France and the UK) – Women	**7,386**	**7,015**
▪ Of which: India – Women	1,838	1,602
▪ Of which: Spain – Women	1,259	1,196
▪ Of which: Germany – Women	899	963
▪ Of which: Norway – Women	968	979
▪ Of which: Poland – Women	459	467
▪ Of which: Italy – Women	332	311
▪ Of which: Belgium – Women	410	438

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT – WOMEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Permanent contracts				
Group – Women	**16,431**	**32.2%**	**16,032**	**31.7%**
France – Women	**5,715**	**28.9%**	**5,727**	**28.7%**
United Kingdom – Women	**3,257**	**47.2%**	**3,183**	**45.6%**
International (excluding France and the UK) – Women	**7,459**	**30.6%**	**7,122**	**30.0%**
▪ Of which: India – Women	1,827	31.6%	1,590	30.0%
▪ Of which: Spain – Women	1,281	28.4%	1,218	28.1%
▪ Of which: Germany – Women	962	29.6%	1,032	29.9%
▪ Of which: Norway – Women	973	28.3%	982	29.4%
▪ Of which: Poland – Women	439	53.5%	464	57.2%
▪ Of which: Italy – Women	337	31.1%	314	30.2%
▪ Of which: Belgium – Women	423	24.9%	457	24.4%
Temporary contracts				
Group – Women	**346**	**0.7%**	**397**	**0.8%**
France – Women	**171**	**0.9%**	**195**	**1.0%**
United Kingdom – Women	**97**	**1.4%**	**151**	**2.2%**
International (excluding France and the UK) – Women	**78**	**0.3%**	**51**	**0.2%**
▪ Of which: India – Women	11	0.3%	13	0.2%
▪ Of which: Spain – Women	-	-	1	0.0%
▪ Of which: Germany – Women	15	0.5%	16	0.5%
▪ Of which: Norway – Women	1	0.0%	4	0.1%
▪ Of which: Poland – Women	24	2.9%	7	0.9%
▪ Of which: Italy – Women	2	0.2%	6	0.6%
▪ Of which: Belgium – Women	-	-	-	-

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS – WOMEN ✓

Scope/Topic	2025	2024
Group – Women	**7.5**	**7.4**
France – Women	**9.0**	**8.7**
United Kingdom – Women	**7.9**	**8.0**
International (excluding France and the UK) – Women	**6.1**	**6.0**
▪ Of which: India – Women	4.4	4.7
▪ Of which: Spain – Women	7.7	7.6
▪ Of which: Germany – Women	8.2	7.8
▪ Of which: Norway – Women	4.1	3.7
▪ Of which: Poland – Women	8.8	8.3
▪ Of which: Italy – Women	7.9	8.1
▪ Of which: Belgium – Women	5.6	5.3

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS – WOMEN

Scope/Topic	2025	2024
Group – Women	**39.1**	**38.9**
France – Women	**39.2**	**38.9**
United Kingdom – Women	**44.0**	**43.2**
International (excluding France and the UK) – Women	**36.9**	**36.8**
▪ Of which: India – Women	31.1	31.1
▪ Of which: Spain – Women	41.5	41.3
▪ Of which: Germany – Women	41.1	40.7
▪ Of which: Norway – Women	36.9	36.8
▪ Of which: Poland – Women	37.3	36.6
▪ Of which: Italy – Women	41.1	41.3
▪ Of which: Belgium – Women	36.0	35.8

NEW HIRES – WOMEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Group – Women	**2,713**	**32.6%**	**2,283**	**30.7%**
France – Women	**717**	**26.4%**	**843**	**28.6%**
United Kingdom – Women	**546**	**48.7%**	**386**	**45.5%**
International (excluding France and the UK) – Women	**1,450**	**32.4%**	**1,054**	**29.0%**
▪ Of which: India – Women	544	36.6%	311	31.2%
▪ Of which: Spain – Women	203	25.0%	171	21.1%
▪ Of which: Germany – Women	83	32.0%	96	31.1%
▪ Of which: Norway – Women	196	26.6%	214	28.6%
▪ Of which: Poland – Women	91	39.4%	37	49.3%
▪ Of which: Italy – Women	55	37.7%	32	37.2%
▪ Of which: Belgium – Women	62	31.2%	47	23.7%

WORKFORCE – MEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Group – Men	**34,402**	**67.1%**	**34,399**	**67.5%**
France – Men	**13,998**	**70.1%**	**14,027**	**70.3%**
United Kingdom – Men	**3,550**	**51.4%**	**3,651**	**52.1%**
International (excluding France and the UK) – Men	**16,854**	**69.0%**	**16,721**	**69.6%**
▪ Of which: India – Men	3,943	68.2%	3,691	69.7%
▪ Of which: Spain – Men	3,224	71.6%	3,115	71.9%
▪ Of which: Germany – Men	2,270	69.9%	2,404	69.6%
▪ Of which: Norway – Men	2,462	71.6%	2,368	70.6%
▪ Of which: Poland – Men	358	43.6%	340	41.9%
▪ Of which: Italy – Men	743	68.7%	720	69.2%
▪ Of which: Belgium – Men	1,275	75.1%	1,415	75.6%

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) – MEN ✓

Scope/Topic	2025	2024
Group – Men	**34,008**	**33,954**
France – Men	**13,786**	**13,930**
United Kingdom – Men	**3,482**	**3,582**
International (excluding France and the UK) – Men	**16,739**	**16,442**
▪ Of which: India – Men	3,942	3,690
▪ Of which: Spain – Men	3,207	3,103
▪ Of which: Germany – Men	2,226	2,353
▪ Of which: Norway – Men	2,455	2,351
▪ Of which: Poland – Men	357	340
▪ Of which: Italy – Men	739	717
▪ Of which: Belgium – Men	1,259	1,397

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT – MEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Permanent contracts				
Group – Men	**33,532**	**65.7%**	**33,424**	**66.0%**
France – Men	**13,343**	**67.5%**	**13,430**	**67.3%**
United Kingdom – Men	**3,457**	**50.1%**	**3,539**	**50.7%**
International (excluding France and the UK) – Men	**16,732**	**68.7%**	**16,455**	**69.4%**
▪ Of which: India – Men	3,919	67.8%	3,670	69.3%
▪ Of which: Spain – Men	3,224	71.6%	3,115	71.9%
▪ Of which: Germany – Men	2,252	69.4%	2,378	68.9%
▪ Of which: Norway – Men	2,456	71.5%	2,355	70.4%
▪ Of which: Poland – Men	330	40.2%	331	40.8%
▪ Of which: Italy – Men	741	68.5%	716	68.8%
▪ Of which: Belgium – Men	1,274	75.0%	1,415	75.6%
Temporary contracts				
Group – Men	**733**	**1.4%**	**792**	**1.6%**
France – Men	**536**	**2.7%**	**597**	**3.0%**
United Kingdom – Men	**92**	**1.3%**	**104**	**1.5%**
International (excluding France and the UK) – Men	**105**	**0.4%**	**91**	**0.4%**
▪ Of which: India – Men	24	0.4%	21	0.4%
▪ Of which: Spain – Men	-	-	-	-
▪ Of which: Germany – Men	18	0.6%	26	0.8%
▪ Of which: Norway – Men	5	0.1%	4	0.1%
▪ Of which: Poland – Men	28	3.4%	9	1.1%
▪ Of which: Italy – Men	2	0.2%	4	0.4%
▪ Of which: Belgium – Men	1	0.1%	-	-

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS – MEN ✓

Scope/Topic	2025	2024
Group – Men	**7.8**	**7.6**
France – Men	**9.0**	**8.8**
United Kingdom – Men	**9.1**	**9.1**
International (excluding France and the UK) – Men	**6.5**	**6.2**
▪ Of which: India – Men	5.3	5.4
▪ Of which: Spain – Men	6.1	5.8
▪ Of which: Germany – Men	9.3	8.7
▪ Of which: Norway – Men	4.4	4.1
▪ Of which: Poland – Men	6.3	6.1
▪ Of which: Italy – Men	7.9	7.5
▪ Of which: Belgium – Men	7.4	6.6

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS – MEN

Scope/Topic	2025	2024
Group – Men	**39.8**	**39.6**
France – Men	**39.7**	**39.6**
United Kingdom – Men	**45.7**	**45.6**
International (excluding France and the UK) – Men	**38.6**	**38.4**
▪ Of which: India – Men	33.2	33.0
▪ Of which: Spain – Men	39.4	38.8
▪ Of which: Germany – Men	44.2	43.6
▪ Of which: Norway – Men	38.2	38.1
▪ Of which: Poland – Men	36.3	35.8
▪ Of which: Italy – Men	41.0	40.9
▪ Of which: Belgium – Men	38.8	37.9

NEW HIRES – MEN ✓

Scope/Topic	2025		2024	
	Absolute value	%	Absolute value	%
Group – Men	**5,600**	**67.4%**	**5,153**	**69.3%**
France – Men	**1,997**	**73.6%**	**2,104**	**71.4%**
United Kingdom – Men	**576**	**51.3%**	**463**	**54.5%**
International (excluding France and the UK) – Men	**3,027**	**67.6%**	**2,586**	**71.0%**
▪ Of which: India – Men	941	63.4%	687	68.8%
▪ Of which: Spain – Men	609	75.0%	638	78.9%
▪ Of which: Germany – Men	176	68.0%	213	68.9%
▪ Of which: Norway – Men	541	73.4%	534	71.4%
▪ Of which: Poland – Men	140	60.6%	38	50.7%
▪ Of which: Italy – Men	91	62.3%	54	62.8%
▪ Of which: Belgium – Men	137	68.8%	151	76.3%

Disability

PROPORTION OF EMPLOYEES WITH A DISABILITY

Scope/Topic	2025	2024
France	4.14%	3.94%

Age diversity policy

PROPORTION OF YOUNGER AND OLDER EMPLOYEES[1]

Scope/Topic	2025	2024
Group		
Under 30	21.2%	22.5%
Between 30 and 50	56.5%	55.8%
Over 50	22.3%	21.7%
France		
Under 30	22.5%	24.1%
Between 30 and 50	54.0%	53.5%
Over 50	23.5%	22.4%
United Kingdom		
Under 30	12.7%	13.5%
Between 30 and 50	51.1%	50.0%
Over 50	36.3%	36.5%
International (excluding France and the UK)		
Under 30	22.6%	23.9%
Between 30 and 50	60.1%	59.5%
Over 50	17.3%	16.6%
Of which: India		
Under 30	38.8%	39.1%
Between 30 and 50	57.9%	57.9%
Over 50	3.3%	3.0%
Of which: Spain		
Under 30	16.5%	17.2%
Between 30 and 50	63.3%	64.4%
Over 50	20.2%	18.4%
Of which: Germany		
Under 30	9.8%	11.5%
Between 30 and 50	60.1%	58.9%
Over 50	30.2%	29.6%
Of which: Norway		
Under 30	24.2%	24.6%
Between 30 and 50	60.1%	60.0%
Over 50	15.7%	15.5%

Scope/Topic	2025	2024
Of which: Poland		
Under 30	17.1%	21.1%
Between 30 and 50	78.8%	75.9%
Over 50	4.1%	3.0%
Of which: Italy		
Under 30	18.6%	19.1%
Between 30 and 50	53.6%	54.7%
Over 50	27.8%	26.3%
Of which: Belgium		
Under 30	22.6%	25.6%
Between 30 and 50	60.7%	58.9%
Over 50	16.7%	15.6%

(1) Including interns

PROPORTION OF OLDER EMPLOYEES IN FRANCE (ALL CONTRACTS, EXCLUDING ACQUISITIONS) ✓

Scope/Topic	2025	2024
Number of employees aged 50 and older	4,130	4,026
Proportion of employees aged 50 and older relative to the total workforce at 31/12	20.9%	20.2%

WORKING CONDITIONS

ORGANISATION OF WORK AND WORKING HOURS / PART-TIME WORK – EMPLOYEES ON PERMANENT CONTRACTS FROM 1 JANUARY TO 31 DECEMBER ✓

Scope/Topic	2025	2024
Group	**6.0%**	**5.9%**
France	**6.2%**	**6.2%**
United Kingdom	**14.3%**	**12.9%**
International (excluding France and the UK)	**3.5%**	**3.6%**
▪ Of which: India	0.0%	0.0%
▪ Of which: Spain	3.3%	3.3%
▪ Of which: Germany	12.6%	12.0%
▪ Of which: Norway	0.9%	1.0%
▪ Of which: Poland	1.8%	2.0%
▪ Of which: Italy	3.5%	3.8%
▪ Of which: Belgium	7.4%	7.9%

ABSENTEEISM RATE, NUMBER OF OCCUPATIONAL ILLNESSES, FREQUENCY RATE AND SEVERITY RATE (SCOPE: FRANCE)

Metrics – France[1]	2025	2024
Absenteeism rate (%)	2.9	2.7
Occupational illnesses (number)	2	1
Frequency rate of workplace accidents	2.88	2.10
Severity rate of workplace accidents	0.103	0.055

(1) 39.1% of scope: France.

Overview of environmental metrics

RESOURCE CONSUMPTION ✓

Information marked with the ✓ symbol has been audited by the Independent Third Party to provide a reasonable assurance opinion. The figures presented are rounded, which may result in slight discrepancies in some totals.

		Energy consumption ✓			Proportion of electricity consumption (offices and on-site data centres) provided by renewables ✓	*Water ✓*
		Offices + Miscellaneous ✓	On-site data centres ✓	Off-site data centres✓		
		Total	Total	Total	Total	Total
Geography	**Year**	*MWh*	*MWh*	*MWh*	*%*	*m³*
France*	**2025**	**20,884**	**500**	**6,579**	**100**	**55,815**
	2024	21,106	372	11,060	100.0	59,191
	2019	31,708	2,718	10,390	86.0	74,874
United Kingdom*	**2025**	**6,734**	**15**	**95**	**100**	**19,681**
	2024	8,147	924	827	100.0	20,389
	2019	17,953	4,087	865	100.0	57,841
Total: Rest of Europe	**2025**	**15,458**	**1,545**	**5,155**	**100**	**28,407**
	2024	17,949	1,512	5,267	100.0	34,738
	2019	13,522	22	5,366	N/A	43,560
Total: Rest of the World	**2025**	**4,852**	**567**	**0**	**100**	**34,578**
	2024	6,892	990	0	100.0	50,138
	2019	9,943	2,236	0	N/A	70,710
Total: Group	**2025**	**47,928**	**2,626**	**11,829**	**100**	**138,481**
	2024	54,094	4,034	17,154	100	164,457
	2019	73,126	9,063	16,621	90.0	246,985

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** "France" includes French Polynesia. "United Kingdom" includes Ireland. "Africa and Middle East" includes Lebanon, Senegal, Cameroon, Côte d'Ivoire, Morocco, Tunisia and United Arab Emirates.*
*** From 2021 onwards, a better methodology for calculating waste has been put in place. This method has enabled us to expand the proportion of actual data and to make data more reliable. Under the previous methodology, in 2021, paper and cardboard waste would have amounted to 150,663 kg.*

		Waste electrical and electronic equipment (WEEE) ✓					
		Total	Proportion reused	Proportion recycled	Proportion incinerated with heat recovery	Proportion incinerated without heat recovery	Proportion sent to landfill
Geography	Year	kg	%	%	%	%	%
France*	**2025**	**18,214.6**	**0**	**75.7**	**24.3**	**0**	**0**
	2024	53,296.0	9.2		90.3	0.01	0.4
	2019	19,724.0	44.3		50.6	2.8	2.3
United Kingdom*	**2025**	**49,624.1**	**45.5**	**20.8**	**33.6**	**0**	**0**
	2024	2,896.0	69.1		30.9	0.0	0.0
	2019	19,426.0	27.3		68.8	4.0	0.0
Total: Rest of Europe	**2025**	**11,484.2**	**36.9**	**61.8**	**0.7**	**0.6**	**0.0**
	2024	16,407.7	18.5		81.6	0.0	0.0
	2019	26,468.0	48.0		49.7	0.8	1.5
Total: Rest of the World	**2025**	**563.0**	**0**	**100**	**0**	**0**	**0**
	2024	10,982.3	0.0		99.8	0.0	0.2
	2019	17,328.0	0.0		99.3	0.7	0.0
Total: Group	**2025**	**79,885.9**	**33.6**	**39.4**	**26.7**	**0.1**	**0.0**
	2024	83,582.0	11.9		87.78	0.01	0.3
	2019	82,947.0	32.3		64.7	2.0	1.1

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		Paper and cardboard waste** ✓					Plastic waste ✓			
		Total	Proportion recycled	Proportion incinerated with heat recovery	Proportion incinerated without heat recovery	Proportion sent to landfill	Total	Proportion used for heat recovery (incineration) or raw material recovery (recycling)	Proportion incinerated without heat recovery	Proportion sent to landfill
Geography	**Year**	**kg**	**%**	**%**	**%**	**%**	**kg**	**%**	**%**	**%**
France*	**2025**	**57,185.2**	**82.8**	**17.2**	**0**	**0**	**7,703.3**	**100**	**0**	**0**
	2024	49,460.0		100	0.0	0.0	3,532	100	0	0
	2019	109,168.0		84.8	15.2	0.0	N/A	N/A	N/A	N/A
United Kingdom*	**2025**	**163,594.7**	**100**	**0**	**0**	**0**	**13,026.6**	**100**	**0**	**0**
	2024	139,272.0		100	0.0	0.0	2,862	100	0	0
	2019	173,509.0		100	0.0	0.0	N/A	N/A	N/A	N/A
Total: Rest of Europe	**2025**	**53,895.1**	**93.6**	**6.2**	**0**	**0.2**	**16,637.8**	**100**	**0**	**0**
	2024	81,446.4		99.7	0.0	0.2	11,915.2	100	0	0
	2019	119,940.0		99.9	0.1	0.0	N/A	N/A	N/A	N/A
Total: Rest of the World	**2025**	**2,415.1**	**100**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	2024	3,419.6		98.9	0.0	1.1	2,404	100	0	0
	2019	12,506.0		100	0.0	0.0	N/A	N/A	N/A	N/A
Total: Group	**2025**	**277,090.1**	**95.0**	**4.8**	**0**	**0.2**	**37,367.7**	**100**	**0**	**0**
	2024	273,598.0		99.9	0	0.1	20,713	100	0	0
	2019	415,122.0		96	4.0	0.0	N/A	N/A	N/A	N/A

		Metal waste ✓				Purchases of certified paper from sustainable sources ✓		
		Total	Proportion used for heat recovery (incineration) or raw material recovery (recycling)	Proportion incinerated without heat recovery	Proportion sent to landfill	Total	% of paper from sustainable sources	Quantity purchased per employee
Geography	**Year**	**kg**	**%**	**%**	**%**	**kg**	**%**	**kg/employee**
France*	**2025**	**1,686.3**	**100**	**0**	**0**	**7,445.6**	**92.6**	**0.37**
	2024	1,703	100	0	0	10,491.5	90.0	0.53
	2019	N/A	N/A	N/A	N/A	55,268.0	48.0	2.89
United Kingdom*	**2025**	**1,749.5**	**100**	**0**	**0**	**7,531.1**	**78.8**	**1.09**
	2024	4,264	100	0	0	6,891.3	56.0	0.98
	2019	N/A	N/A	N/A	N/A	11,173.0	79.0	3.11
Total: Rest of Europe	**2025**	**6,900.2**	**100**	**0**	**0**	**3,801.8**	**79.9**	**0.22**
	2024	8,801	100	0	0	4,550.5	40.0	0.26
	2019	N/A	N/A	N/A	N/A	21,437.0	79.0	13.96
Total: Rest of the World	**2025**	**0**	**0**	**0**	**0**	**2,800.1**	**69.5**	**0.44**
	2024	1,939	100	0	0	1,861.2	70.0	0.35
	2019	N/A	N/A	N/A	N/A	8,995.0	71.0	1.45
Total: Group	**2025**	**10,336.0**	**100**	**0**	**0**	**21,578.6**	**82.6**	**0.42**
	2024	16,707	100	0	0	23,794.0	73.0	0.47
	2019	N/A	N/A	N/A	N/A	96,873.0	60.0	2.53

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REDUCING GHG EMISSIONS

SCOPES 1 AND 2

Geography	Year	Scope 1 ✓ Diesel, gas, biodiesel (offices and on-site data centres) ✓	Scope 1 ✓ Fugitive emissions ✓	Scope 2 ✓ Grid electricity, district heating (offices and on-site data centres) ✓
		tCO_2e	tCO_2e	tCO_2e
France*	**2025**	**209**	**6**	**101**
	2024	126	0	90
	2019	374	194	765
	2015	284	N/A	2,195
United Kingdom*	**2025**	**391**	**33**	**0**
	2024	662	136	0
	2019	1,696	33	0
	2015	1,067	N/A	1,844
Total: Rest of Europe	**2025**	**199**	**176**	**293**
	2024	622	245	276
	2019	425	39	888
	2015	233	N/A	1,805
Total: Rest of the World	**2025**	**51**	**867**	**0**
	2024	175	780	0
	2019	169	1,781	72
	2015	653	N/A	9,880
Total: Group	**2025**	**850**	**1,081**	**395**
	2024	1,585	1,161	366
	2019	2,664	2,048	1,724
	2015	2,237	N/A	15,724

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(1) The increase in emissions between 2020 and 2021 is due to a change in methodology. Applying the updated methodology and scope for 2021 to previous years, the values would be as follows: 242,305 tCO_2e in 2020, 270,835 tCO_2e in 2019.
(2) Data taking into account the reduction in emissions from green travel in Germany. Excluding it, the values would be as follows: 19,544 tCO_2e in 2023, 14,695 tCO_2e in 2022, 7,402 tCO_2e in 2021, 37,164 tCO_2e in 2019, 38,176 tCO_2e in 2018, 38,133 tCO_2e in 2017 and 36,555 tCO_2e in 2016.
(3) Emissions arising from employee commuting in 2019 and 2020 were estimated and taken into account for our CDP response. The method was refined to calculate emissions in 2021 and audited.
(4) In 2025, remote work-related emissions represented the following amounts for the following scopes: Group: 2,579.4 tCO_2e; France: 532.8 tCO_2e; UK: 665.0 tCO_2e; Rest of Europe: 846.6 tCO_2e; Rest of the World: 535.0 tCO_2e.
In 2024, remote work-related emissions represented the following amounts for the following scopes: Group: 2,515.8 tCO_2e; France: 471.1 tCO_2e; UK: 637.0 tCO_2e; Rest of Europe: 742.2 tCO_2e; Rest of the World: 665.5 tCO_2e.
In 2023, remote work-related emissions represented the following amounts for the following scopes: Group: 2,052.1 tCO_2e; France: 509.2 tCO_2e; UK: 639.8 tCO_2e; Rest of Europe: 610.9 tCO_2e; Rest of the World: 292.1 tCO_2e.
(1) Scope 3 – Excluded subcategories: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

SCOPE 3

		Scope 3 ✓							
Geography	Year	3-1 Residual emissions from purchases (excluding business travel, offices, on- and off-site data centres and fugitive emissions)**✓	3-3 Energy-related emissions not included in Scopes 1 and 2 ✓	3-5 Waste treatment ✓	3-6 Business travel***✓	3-7 Employee commuting and remote working****✓	3-8 Off-site data centres ✓	3-13 Tenants ✓	3-15 Investments
		tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e
France*	**2025**	**82,751**	**460**	**13**	**3,311**	**8,734**	**0**	**37**	**N/A**
	2024	118,048	497	12	4,975	8,743	0	36	N/A
	2019	N/A	860	23	14,138	N/A	553	160	N/A
	2015	N/A	N/A	N/A	N/A	N/A	458	N/A	N/A
United Kingdom*	**2025**	**67,974**	**328**	**6**	**961**	**2,656**	**17**	**7**	**N/A**
	2024	58,959	388	5	1,318	2,235	0	43	N/A
	2019	N/A	959	20	3,528	N/A	128	10	N/A
	2015	N/A	N/A	N/A	N/A	N/A	332	N/A	N/A
Total: Rest of Europe	**2025**	**57,859**	**800**	**8**	**6,129**	**5,583**	**91**	**5**	**N/A**
	2024	67,663	967	7	4,182	5,713	111	32	N/A
	2019	N/A	686	15	11,378	N/A	699	18	N/A
	2015	N/A	N/A	N/A	N/A	N/A	437	N/A	N/A
Total: Rest of the World	**2025**	**2,482**	**1,935**	**8**	**973**	**5,118**	**0**	**226**	**N/A**
	2024	4,208	2,818	9	1,792	6,360	0	53	N/A
	2019	N/A	2,959	20	5,266	N/A	0	306	N/A
	2015	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A
Total: Group	**2025**	**211,068**	**3,523**	**35**	**11,374**	**22,091**	**108**	**275**	**7,306**
	2024	248,879	4,670	33	12,267	23,051	111	164	1,916
	2019	221,311	5,464	78	34,310	66,778	1,250	494	2,892
	2015	N/A	N/A	N/A	32,005	N/A	1,227	N/A	N/A

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(1) Scope 3 - Excluded subcategories: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

TOTAL: SCOPES 1, 2 & 3

Geography	Year	Total: Scopes 1, 2 & 3	Emissions per employee (Direct and indirect activities – Total: Scopes 1, 2 & 3*)	Emissions per employee (Direct activities – Scopes 1, 2, 3-6 and 3-8)✓
		tCO_2e	tCO_2e per employee	tCO_2e per employee
France*	**2025**	**95,622**	**4.79**	**0.18**
	2024	132,527	6.64	0.26
	2019	17,067	N/A	0.89
	2015	2,937	N/A	0.17
United Kingdom*	**2025**	**72,373**	**10.48**	**0.20**
	2024	63,745	9.10	0.30
	2019	6,374	N/A	1.01
	2015	3,243	N/A	0.80
Total: Rest of Europe	**2025**	**71,143**	**4.01**	**0.39**
	2024	79,819	4.45	0.30
	2019	14,148	N/A	1.11
	2015	2,475	N/A	0.29
Total: Rest of the World	**2025**	**11,660**	**1.75**	**0.28**
	2024	16,194	2.65	0.45
	2019	10,573	N/A	1.51
	2015	10,533	N/A	1.95
Total: Group	**2025**	**258,106**	**5.03**	**0.27**
	2024	294,202	5.77	0.30
	2019	339,013	N/A	0.93
	2015	51,193	N/A	1.47

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In 2022, the scope of the metrics includes all the entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS, SSCL and SFT, which were only included from 2017) as well as the employees of the acquisitions made up to December 2022, namely Graffica and Footprint Consulting AS, as well as EGGS Design and EVA Group, which were excluded from our report for 2021.
In 2021, the scope includes employees of acquisitions completed up to November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.
In 2020, the scope includes all entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS, SSCL and SFT) as well as the new acquisitions Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cxpartners.
In 2019, the scope includes all entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS and SSCL) but does not include SAB or Sopra Financial Technology GmbH.
** "France" includes French Polynesia. "United Kingdom" includes Ireland.*
(1) The increase in emissions between 2020 and 2021 is due to a change in methodology. Applying the updated methodology and scope for 2021 to previous years, the values would be as follows: 242,305 tCO_2e in 2020, 270,835 tCO_2e in 2019.
(2) Data taking into account the reduction in emissions from green travel in Germany. Excluding it, the values would be as follows: 19,544 tCO_2e in 2023, 14,695 tCO_2e in 2022, 7,402 tCO_2e in 2021, 37,164 tCO_2e in 2019, 38,176 tCO_2e in 2018, 38,133 tCO_2e in 2017 and 36,555 tCO_2e in 2016.
(3) Emissions arising from employee commuting in 2019 and 2020 were estimated and taken into account for our CDP response. The method was refined to calculate emissions in 2021 and audited.
(4) In 2025, remote work-related emissions represented the following amounts for the following scopes: Group: 2,579.4 tCO_2e; France: 532.8 tCO_2e; UK: 665.0 tCO_2e; Rest of Europe: 846.6 tCO_2e; Rest of the World: 535.0 tCO_2e.
In 2024, remote work-related emissions represented the following amounts for the following scopes: Group: 2,515.8 tCO_2e; France: 471.1 tCO_2e; UK: 637.0 tCO_2e; Rest of Europe: 742.2 tCO_2e; Rest of the World: 665.5 tCO_2e.
In 2023, remote work-related emissions represented the following amounts for the following scopes: Group: 2,052.1 tCO_2e; France: 509.2 tCO_2e; UK: 639.8 tCO_2e; Rest of Europe: 610.9 tCO_2e; Rest of the World: 292.1 tCO_2e.
(1) Scope 3 – Excluded subcategories: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

9. Overview of Sopra Steria's sustainability performance approach

Policies and programmes	Objective	Main action plans	Results in 2025 and change relative to 2024
Environment			
Reducing and mitigating the carbon footprint, and climate change adaptation SDG 7[1]; SDG 9[2]; SDG 11[3]; SDG 13[4]			
• Climate policy: ◦ Transition plan ◦ Adaptation plan	• Reduce Scope 1 and 2 GHG emissions by 54% by 2030 • Reduce Scope 3 GHG emissions by 37.5% by 2030 • Continue to roll out EcoVadis CSR assessments with the aim of covering 80% of target supplier expenditure • Maintain the proportion of the Group's electricity consumption from renewables at 95% (offices and on-site data centres) • Reduce energy consumption at offices by 20% by 2030 relative to 2021 • Reduce transport-related emissions (Scopes 3-6 and 3-7) by 20% by 2030 relative to 2024 • Ensure that at least 95% of employees are linked to an ISO 14001-certified site[5] by 2030 • Train 7,000 employees in climate-related issues by 2027 • Achieve carbon neutrality for emissions from direct operations while financing innovative projects that help reduce the carbon footprint outside the value chain • By 2030, draw up adaptation plans for all at-risk sites and data centres and update business continuity plans to take into account climate risks	• Reinforcing the "Sustainable procurement" policy • Improving energy efficiency and expanding the proportion of renewables • Implementation of a Sustainable Transport Plan and a Group-wide Transport Performance Index for the variable compensation of managers and the Chief Executive Officer • Continue to pursue certification of the Group's major sites, particularly in France • Continue with employee awareness and training initiatives on climate change • Analyse and identify major physical risks • Finance an innovative project with a positive environmental impact through the sustainability-linked loan programme	• **64.6% reduction** in Scopes 1 and 2 (vs 52.7% in 2024) • **33.2% reduction** in Scope 3 (vs 23.9% in 2024) • Proportion of expenditure covered by EcoVadis CSR assessments: **79%** (vs 77% in 2024) • Proportion of electricity consumption at offices and on-site data centres covered by renewable energy: **100%** (vs 100% in 2024) • Reduction in consumption by offices: **18%** (vs 8% in 2024) • Reduction in transport-related emissions: **5.2%** (base year: 2024) • Coverage rate for employees assigned to an **ISO 14001**-certified site: **69%** (vs 50% in 2024) • **3,346** employees trained in climate-related issues (vs 2,537 in 2024) • All emissions from direct activities covered by carbon neutrality mechanisms: **5.3%** of the Group's total emissions • Financed one innovative project with a positive environmental impact (vs two projects in 2024) • Gross risk analysis carried out on **100%** of sites and data centres (base year: 2025)
Reducing the Group's environmental footprint across its entire value chain by encouraging the reuse, recycling and recovery of resources SDG 6[6]; SDG 11[3]; SDG 12[7]; SDG 15[8]			
• Policy related to "Resource and waste management"	• Reuse, recycle or recover 100% of waste electrical and electronic equipment (WEEE) by 2030 (reuse through resale and donation, raw materials recovery for recycling or heat) • Reuse, recycle or recover 100% of paper and cardboard waste by 2030 (raw materials recovery for recycling) • Maintaining the internal reuse rate for laptop computers in France above 30%.	• Optimising resource consumption across the entire value chain • Managing the life cycle of equipment by extending its life and encouraging reuse and recycling • Managing waste, in particular WEEE • Raising awareness throughout the value chain	• **99.9%** of WEEE reused, recycled or recovered (vs 99.6% in 2024) • **99.8%** of paper and cardboard waste reused, recycled or recovered (vs 99.9% in 2024) • New metric implemented for the internal reuse rate for laptop computers in France with a result of **41%**

Policies and programmes	Objectives	Main actions	Results in 2025 and change relative to 2024
Sopra Steria employees			
Priority placed on training and skills SDG 4[9]; SDG 8[10]			
• General HR policy • Skills maintenance and development and career management programme	Objectives for 2021-2025: 100% of employees attend at least one training session every year Management & Leadership programme fully deployed New objectives for 2026-2028: Complete at least 5 training days (35 hours on average) per employee per year Complete at least 1 day of training (7 hours on average) in artificial intelligence per employee per year Complete at least 2 days of training (14 hours on average per year) on leadership and technological developments affecting the digital sector (target: top management)	• Identifying changes affecting the Group's businesses over the next one to three years • Drawing up new HR action plans • Providing a targeted personal development plan for all employees • Adopting a learning organisation model • Allowing employees to continuously update and share their expertise • Facilitate the integration of new employees through an updated on-boarding programme tailored to inductees' seniority • Globalise training programmes by sharing the corporate plan, Group fundamentals, compliance rules, business line and technical training programmes • Rolling out the Management & Leadership programme to all Group top management	• **100%** of employees attended at least one training session in 2025 (vs 100% in 2024) • Management and leadership programme being rolled out to top management • Total number of hours of training: **1,287,529 hours** in 2025 (vs 1,466,587 hours in 2024) • Average number of hours of training per employee in 2025: **25.1 hours** (vs 28.8 hours in 2024)
Equal opportunities and diversity SDG 4[9]; SDG 5[11]; SDG 10[12]			
• General human resources policy • "Gender equality" programme • "Disability inclusion" programme • "Non-discrimination" programme • "Compensation and employee share ownership" programme	• Increase the proportion of women in the Executive Committee • Increase the proportion of women in the 3% most senior positions (Level 5 and up) • Increase the proportion of women in the 10% most senior positions (Level 4 and up) • Increase the proportion of women managers (Level 3 and up) • Increase the proportion of employees with disabilities to 3.3% for the "France" scope • 100% of employees have access to a non-discrimination training module	• Rolling out and monitoring the gender equality programme • Awareness and training to prevent all forms of discrimination • Fostering local initiatives and sharing best practices • Using metrics to monitor the proportion of women in the workforce, employment of people with disabilities and age diversity • Giving employees a stake in the Company's performance through a Group employee share ownership programme • Reducing existing and preventing future gender pay gaps	• **9** women on the Board of Directors, i.e. 50% (vs 41.7% in 2024) • **3** women on the Executive Committee, i.e. 18.7% (vs 18.7% in 2024) • **393** women in the 3% most senior positions, i.e. 22.4% (vs 21.4% in 2024) • **1,297** women in the 10% most senior positions, i.e. 22.8% (vs 22.3% in 2024) • **4,116** women in managerial roles, i.e. 26.6% (vs 26.3% in 2024) • People with disabilities accounted for **4.14%** of the workforce in France (vs 3.94% in 2024)
Employee protection and trust SDG 3[13]; SDG 8[10] · SDG 10[12]			
• General Human Resources policy • Recruitment policy	• 100% of employees have access to a workplace well-being programme • Keep Sopra Steria in the European and global Great Place To Work® rankings	• Permanently adopting hybrid working conditions specific to each geographical region • Promoting the right to disconnect for all employees • Measuring policy effectiveness, employee engagement and satisfaction through both Group-wide and local surveys • Supporting employees during parenthood by offering them solutions adapted to their needs • Taking employees' individual situations into account, allowing flexibility in the way they organise work • Offering employees a suitable social protection package • Making whistleblowing and support systems available to employees at all Group entities	• **100%** of employees have access to a workplace well-being programme (vs 100% in 2024) • **71%** overall satisfaction as shown by the Great Place To Work® survey (vs 75% in 2023) • **100%** of employees are entitled to family leave (vs 100% in 2024) • **100%** of employees have access to a social protection scheme (vs 100% in 2024) • **49** whistleblowing reports in France (none in Spain or Norway)
Social dialogue SDG 4[9]; SDG 5[11]; SDG 8[10]			
Programmes and projects: • Strengthen collaboration with representatives of management and staff in order to anticipate regulatory and organisational changes • Establishing a regular and constructive dialogue with employee representative bodies • Holding regular meetings with representatives of management and staff	• Maintaining effective social dialogue and successfully signing and implementing collective bargaining agreements	• Driving change by involving employee representatives and formalising new collective bargaining agreements or renewing existing agreements	• **75.2%** of Group employees covered by collective bargaining agreement (vs 78.4% in 2024) • **55.7%** collective bargaining coverage based on CSRD thresholds for countries with > 50 employees representing > 10% of the total workforce (France, India and the United Kingdom) (vs 55.1% in 2024) • New gender equality agreement for France (scope: "UES" [economic and employee unit]) in January 2025 and new career management (GEPP[14]) agreement in December 2025

Policy and programmes	Objectives	Main actions	Results in 2025 and change relative to 2024
Communities			
Solidarity and volunteering SDG 1[15]; SDG 3[16]; SDG 4[17]; SDG 5[18]; SDG 8[19]; SDG 10[20]			
• Solidarity and volunteering policy	• Supporting disadvantaged young people and their relatives in their digital lives by taking action to promote digital inclusion and digital education • Involve at least 10% of the Group's employees in social, societal or environmental initiatives by 2028, via programmes aimed at civil society or the Group's internal employees networks, including during working time and with the Company's backing	• Launch the Sustain.forGood philanthropy programme to support charitable initiatives organised by countries, tailored to each region's specific needs, that contribute to the Group's CSR mission: "Supporting disadvantaged young people and their relatives in their digital lives." • Consolidate the corporate volunteering programme through the joint construction of a shared frame of reference for all the Group's countries and the renewed International Volunteer Days campaign to encourage Group employees to take part in digital inclusion and digital education projects • Scale up the Yogdaan scholarship initiative in India in favour of access to education, with the support of several of the Group's countries	• Number of charitable organisations supported: **295** (vs 994 in 2024) • Number of employee volunteers 1,508+ (vs 1,910+ in 2024) • Outside of working time: **33%** (vs 50.5% in 2024) • During working time: **67%** (vs 49.5% in 2024) • Number of people supported: **75,535** (vs 50,890 in 2024)
Regional presence SDG 4[17]; SDG 8[19]; SDG 11[21]			
• Entity-specific regional presence programmes	Boosting resilience as well as economic, educational, professional and industrial development in the regions where the Group operates	• Support training and the local education system • Develop appropriate solutions for the economic and social challenges faced by local authorities • Support market momentum, development of local centres of expertise and job creation • Develop local partnerships	Examples of local achievements: • Contribution to the University-Industry Internship Training Program (Italy) • Support for the launch of the LIFE Hamburg Campus (Germany) • Contribution to the development of the FloodCARE flood management solution • Support for the design of an agentic AI system with TELECOM Nancy (France)
Contribution to essential public services SDG 7[22]; SDG 9[23]			
• Programmes contributing to essential services specific to the Group's sector verticals	• Contributing to the continuity and quality of essential public services • Ensuring development of required skills • Using new technologies and data analyses	Multiple actions identified, managed and implemented on a local level by the Group's verticals and entities	Examples of projects: • Contribution to improving digital services in 22 UK government departments and agencies • Development of digital solutions to improve the efficiency of European rail transport
Business conduct			
Business conduct and compliance SDG 8[24]; SDG 10[25]; SDG 16[26]			
• Code of Ethics, • Anti-Corruption and Influence-Peddling Code of Conduct, • Code of Conduct for Stock Market Transactions • Supplier & Partner Code of Conduct • Compliance programmes	• Maintain the proportion of employees who have completed ethics training at over 90% and achieve an EcoVadis Ethics Score of over 80/100 • Have more than 80% of target expenditure covered by a positive EcoVadis assessment (>45/100) • No corruption incidents	• Continuous improvement of the Group's compliance programmes, particularly the mandatory e-learning course • Continue the approach aimed at assessing suppliers' and partners' business conduct • Ensure that the whistleblowing procedure works properly and is effective	• **88/100**: Sopra Steria's EcoVadis Ethics Score (vs 90/100 in 2024) • **90%**: Completion rate of the e-learning course which is mandatory for all employees (vs 93% in 2024) • **90%**: Completion rate of the e-learning course which is mandatory for the most at-risk roles (vs 92% in 2024) • **73%**: Proportion of 2025 expenditure covered by a positive EcoVadis assessment (>45/100) (vs 77% in 2024) • **0** confirmed corruption incidents (vs 0 in 2024)

Policies and programmes	Objectives	Main actions	Developments and results in 2025
Specific to digital services and to Sopra Steria			
Cybersecurity and digital sovereignty SDG 16[27]; SDG 17[28]			
• Policy related to "Information security and protection" • Policy related to "Protection of personal data" • Action plan related to the Group's range of cybersecurity services and solutions • "Sovereignty" action plan • "Disinformation" action plan led by a Group think tank (Cercle Pégase)	• Maintain a Security Score Card grade higher than the industry average • Maintain a CyberVadis score of at least 795	• Applying market standards and adopting best practices • Raising awareness, running a working group and participating in interprofessional bodies • Monitoring implementation of the Group's data protection compliance programme • Strengthening the organisational framework for data protection and data security and systems at the Group's entities • Reinforcing Sopra Steria's business model based around value centres and products • Strengthening the internal Cyber Academy • Planning and overseeing roll-out of the Group's portfolio of services to all clients in all geographic regions • Providing ongoing monitoring • Continuously strengthening the comprehensive defence strategy	• Security score card: **7 points** (out of 100) above the sector average (vs 8 points in 2024) • CyberVadis: **985** in 2024 (vs 795 in 2023) • Joined a consortium of six European operators to create Data4NuclearX, a sovereign and secure digital dataspace for the nuclear industry • Progress made on the development of the SENSEE platform, an end-to-end detection and response system designed to help companies combat cyberattacks, including those generated using artificial intelligence; • The cybersecurity teams were grouped together within a business line comprising over **2,300** employees • Reinforcement of processes for the protection of personal data
Developing responsible digital technology SDG 12[29]			
• Roadmap related to "Responsible digital technology": ◦ The "Standards for low-impact business lines" programme ◦ The "Digital solutions for sustainable business" programme	• Become a benchmark provider of responsible digital technology • Modernise the Group's consultancy and engineering services to offer its clients low-impact solutions (sustainably designed, inclusive and ethical) against a backdrop of rapid AI expansion • Supporting its clients in the transition to sustainable business by offering digital solutions to accelerate their transformation	• Launching the 2025-2027 roadmap • Beginning the certification process for NR[31] Level 2 – the highest level of the "Numérique Responsable" (responsible digital technology) certification – for the "France" scope and extending the Level 1 certification approach to five other Group entities • Employee awareness and training • Developing tools and making them available under open-source licences in a spirit of digital-sector-wide collaboration and sharing: ◦ G4IT: assessing the impact of information systems and digital services. ◦ Ecomind AI, an assessment tool for anticipating the environmental impact of an AI from the design stage	• NR certification approaches underway, Level 2 audit undertaken in November 2025 • Network of Digital Sustainability Officers in place in the various countries and subsidiaries • Sustainable design: **9,101** employees made aware of issue and **1,407** employees trained at year-end 2025

Environment

(1) SDG 7: Clean, affordable energy
(2) SDG 9: Industry, innovation and infrastructure
(3) SDG 11: Sustainable cities and communities
(4) SDG 13: Measures to combat climate change
(5) ISO 14001: International standard for environmental management system (EMS) requirements
(6) SDG 6: Clean water and sanitation
(7) SDG 12: Responsible consumption and production
(8) SDG 15: Life on land

Sopra Steria employees

(9) SDG 4: Quality education
(10) SDG 8: Decent work and economic growth
(11) SDG 5: Gender equality
(12) SDG 10: Reduced inequalities
(13) SDG 3: Good health and well-being

Society

(14) SDG 1: No poverty
(15) SDG 3: Good health and well-being
(16) SDG 4: Quality education
(17) SDG 5: Gender equality
(18) SDG 8: Decent work and economic growth
(19) SDG 10: Reduced inequalities
(20) SDG 11: Sustainable cities and communities
(21) SDG 7: Affordable and clean energy
(22) SDG 9: Industry, innovation and infrastructure

Business conduct

(23) SDG 8: Decent work and economic growth
(24) SDG 10: Reduced inequalities
(25) SDG 16: Peace, justice and strong institutions

Specific to digital services and to Sopra Steria

(26) SDG 16: Peace, justice and strong institutions
(27) SDG 17: Partnerships for the goals
(28) SDG 12: Responsible consumption and production
(29) INR (Institut du Numérique Responsable) certification for responsible digital technology

Glossary

Acronyms

- AI: Artificial intelligence
- AMF: Autorité des Marchés Financiers (French financial markets authority)
- ANSSI: Agence Nationale de la Sécurité des Systèmes d'Information (French IT security agency)
- API: Application Programming Interface
- BPS: Business Process Services
- BREEAM: Building Research Establishment Environmental Assessment Method
- BVCM: Beyond Value Chain Mitigation
- CCB: Compliance Certification Board
- CISO: Chief Information Security Officer
- CNIL: Commission Nationale de l'Informatique et des Libertés (French data protection authority)
- COP21: 2015 Paris Climate Conference
- CSR: Corporate Social Responsibility
- CSRD: Corporate Sustainability Reporting Directive
- DevSecOps: Development – Security – Operations
- DLP: Data Loss Prevention
- DPS: Digital Platform Services
- DRM: Digital Rights Management
- EAC: Energy Attribute Certificate
- EMS: Environmental Management System
- ESRS: European Sustainability Reporting Standards
- EVP: Employee Value Proposition
- Fédéeh: Fédération Étudiante pour une Dynamique Études et Emploi avec un Handicap (Student Federation for the Promotion of Education and Jobs for People with Disabilities)
- FSC: Forest Stewardship Council
- GAFA: Google, Apple, Facebook, Amazon ("Big Four" tech companies)
- GDPR: General Data Protection Regulation
- GO: Guarantee of Origin
- HQE: "Haute Qualité Environnementale" (high environmental quality)
- HR: Human Resources
- IEA: International Energy Agency
- ILO: International Labour Organization
- IPBES: Intergovernmental Platform on Biodiversity and Ecosystem Services
- IPCC: Intergovernmental Panel on Climate Change
- I-REC: International Renewable Energy Certificate
- IRO: Impacts, Risks and Opportunities
- KBA: Key Biodiversity Areas
- LCA: Life Cycle Assessment
- LEED: Leadership in Energy and Environmental Design
- LPM: French Military Planning Act ("Loi de programmation militaire", French Law No. 2013-1168 of 18 December 2013)
- NIS: Network Information System
- PaaS: Platform as a Service
- PLM: Product Lifecycle Management
- PUE: Power Usage Effectiveness
- RCP: Representative Concentration Pathways
- REACH: Registration, Evaluation, Authorisation and Restriction of Chemicals
- REGO: Renewable Energy Guarantees of Origin
- RoHS: Restriction of Hazardous Substances Directive
- SaaS: Software as a Service
- SDS: Sustainable Development Scenario
- SFDR: Sustainable Finance Disclosure Regulation
- SLL: Sustainability-Linked Loans
- SOC: Security Operations Centre
- TCFD: Task Force on Climate-related Financial Disclosures
- TNFD: Taskforce on Nature-related Financial Disclosures
- UES: "Unité Économique et Sociale" (economic and employee unit)
- UN: United Nations
- UX: User experience
- VCS: Verified Carbon Standard
- WEEE: Waste Electrical and Electronic Equipment

Corporate responsibility

- **Sustainable Development Goals (SDGs) defined by the United Nations:** The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, prosperity, peace and justice.
- **Materiality matrix**: A materiality assessment helps identify and prioritise the most relevant issues for a company and its stakeholders, and is presented in the form of a matrix, which plots these issues according to their importance to the company (x-axis) and to its external stakeholders (y-axis).
- **Materiality**: The degree of materiality determined reflects the extent to which an issue is capable of influencing the Company's strategy, reputation or financial health.
- **Locked-in emissions**: Estimates of GHG generated by the operation of assets and products with a long lifespan, measured from the reporting year to the end of their operating lifetime.
- **Greenhouse gases (GHG)**: Greenhouse gases are gaseous components that absorb infrared radiation emitted from the earth's surface and contribute to the greenhouse effect. The increase in their concentration in the earth's atmosphere is one of the factors causing global warming.
- **Science Based Targets initiative (SBTi)**: Science Based Targets is an internationally recognised initiative offering mathematical models for identifying the environmental footprint of activities so as to be able to set ambitious greenhouse gas emissions reduction targets.
- **CDP**: Non-profit organisation that runs the global disclosure system for investors, companies, cities, countries and regions to manage their environmental impact.
- ***Task Force on Climate-related Financial Disclosures (TCFD)***: A task force focused on climate-related financial disclosures, created as part of the G20 Financial Stability Board. The TCFD is one of the most important developments in the area of climate reporting by businesses.
- **Net-zero emissions:** For a business, achieving net-zero emissions means reducing the GHG emissions of its entire value chain to zero through a combination of value chain emissions reduction projects (at least 90%) and funding carbon removal offsets for the remainder outside its value chain.
- **Scope 1 (of the GHG Protocol)**: Covers direct greenhouse gas emissions arising from the combustion of fossil fuels (petroleum, fuel oil, biodiesel and gas) and the escape of coolants from air conditioning systems in offices and on-site data centres.
- **Scope 2 (of the GHG Protocol)**: Covers indirect greenhouse gas emissions associated with consumption of grid electricity and district heating in offices and on-site data centres.
- **Scope 3 (of the GHG Protocol)**: Covers indirect greenhouse gas emissions associated with energy-related activities not included in Scopes 1 or 2, purchased goods and services, capital goods, waste, upstream transportation of goods, business travel, upstream leased assets, investments, transportation of visitors and clients, downstream transportation of goods, use of sold products, end-of-life treatment of sold products, downstream franchises, downstream leased assets and employee commuting.
- ***Market-based***: Method for calculating greenhouse gas emissions based on emissions factors specific to the energy source used.
- **Climate Disclosure Standards Board (CDSB)**: The Climate Disclosure Standards Board is an international consortium of businesses and environmental NGOs that works in particular with the TCFD on these issues. The CDSB has built a reporting framework covering the following 12 recommendations:
- **CDSB/REQ-01 Governance**: Disclosures shall describe the governance of environmental policies, strategy and information.
- **CDSB/REQ-02 Management's environmental policies, strategy and targets**: Disclosures shall report management's environmental policies, strategy and targets, including the metrics, plans and timeliness used to assess performance.
- **CDSB/REQ-03 Risks and opportunities**: Disclosures shall explain the material current and anticipated environmental risks and opportunities affecting the organisation.
- **CDSB/REQ-04 Sources of environmental impact**: Quantitative and qualitative results, together with the methodologies used to prepare them, shall be reported to reflect material sources of environmental impact.
- **CDSB/REQ-05 Performance and comparative analysis**: Disclosures shall include an analysis of the information disclosed in REQ-04 compared with any performance targets set and with results reported in a previous period.
- **CDSB/REQ-06 Outlook**: Management shall summarise their conclusions about the effect of environmental impacts, risks, opportunities and policy outcomes on the organisation's future performance and position.
- **CDSB/REQ-07 Organisational boundary**: Environmental information shall be prepared for the entities within the boundary of the organisation or group for which the mainstream report is prepared and, where appropriate, shall distinguish information reported for entities and activities outside that boundary.
- **CDSB/REQ-08 Reporting policies**: Disclosures shall cite the reporting provisions used for preparing environmental information and shall (except in the first year of reporting) confirm that they have been used consistently from one reporting period to the next.
- **CDSB/REQ-09 Reporting period**: Disclosures shall be provided on an annual basis.
- **CDSB/REQ-10 Restatements**: Disclosures shall report and explain any prior year restatements.
- **CDSB/REQ-11 Conformance**: Disclosures shall include a statement of conformance with the CDSB Framework.
- **CDSB/REQ-12 Assurance**: If assurance has been provided over whether reported environmental information is in conformance with the CDSB Framework, this shall be included in or cross-referenced to the statement of conformance of REQ-11.
- **CSRD**: Corporate Sustainability Reporting Directive, an EU legislative act on the disclosure and certification of sustainability information and the social, environmental and corporate governance obligations incumbent on commercial companies.
- **Taxonomy**: Regulation constituting one of the key measures in the European Union's action plan set out in its Green Deal, consisting of a range of initiatives aimed at achieving climate neutrality by 2050.

Cross-reference table for the 2025 vigilance plan

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